



# City of Chesterfield

## 2020 Annual Budget



# 2020 ANNUAL REPORT



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Honorable Mayor and City Council Members:

We are pleased to present the Fiscal Year 2021 Budget, adopted by the City Council.

## ECONOMIC OUTLOOK

Private development within the City of Chesterfield remains strong and growing. Construction costs for 2020 were in excess of \$220M in new buildings and improvements to existing facilities. There are over 2400 licensed businesses in Chesterfield, 140 of which were added in 2020. Investment in these businesses provide jobs, support the school districts, and provide many other benefits throughout the community.

Development opportunities within the Valley continue to diversify and add to the robust economy already in place as evidenced by the first phase of the redevelopment of The District. Infrastructure development at Wild Horse Village and the hopeful redevelopment of Chesterfield Mall are on the horizon, providing significant opportunity for continued development in the City.

Major development plans have slowed over the past year, as many would have anticipated. This decrease closely follows the COVID-19 closures, which has had a significant impact on non-residential projects. However, development plans for Wild Horse Village continue to progress and infrastructure has begun being installed on the site, setting the stage for an optimistic outlook for 2021.

Healthcare and services for the aging population continue to see activity in our economy. Friendship Village, a 34.5 acre site, is in the process of renovating and expanding their current campus. Shelbourne Senior Living, a proposed 150 unit facility at Chesterfield Parkway and Justus Post Road will offer a mix of independent living, assisted care and memory care units.

Housing remains strong in Chesterfield with the remaining land for residential development continuing to shrink. Strong school districts with Parkway and Rockwood, along with low crime rates make Chesterfield a very desirable area. Alexander Woods, Augusta Cove, Wildhorse Bluffs, Residences at Hog Hollow, Grand Reserve - Plat 2, Straub Lane Estates, Townes at Wildhorse Village, Waterfront at Wildhorse Village for 273 residential units.

Chesterfield's unemployment is 4.8% as of December 2020. This compares favorably to the St. Louis County rate, which is 6.2%. (*Source: Bureau of Labor Statistics*). With a population of 47,864, a median household income of \$106,250 (*American Community Survey*), Chesterfield is a place where people want to live and where businesses want to locate. With several new projects still under construction and many still in the review process, 2021 promises to be another great year for Chesterfield's economy.

## KEY BUDGET DECISIONS & PROCESSES

While building the 2021 budget, revenues were projected conservatively, in most cases compared with 2019, due to the Pandemic experienced in 2020. As always, the 2021 budget will allow the City to continue providing high level of services for the residents of Chesterfield. The 2020 updated forecast revealed the City was in sound financial condition, despite the Pandemic experienced for over 9 months of the year. This was a direct result of strong fund reserves built during times of growth and the City's immediate response to the Pandemic including delayed spending to offset the anticipated \$8-\$9 million shortfall of revenue and short term furloughs due to Stay at Home orders and other restrictions affecting our City.

Long term projections for revenue and monitoring of financial trends is performed on an ongoing basis by City staff. There are three principal elements of the City of Chesterfield's long-term financial health in the Parks Sales Tax and General Funds; a variety of revenue streams, a conservative 40% reserve policy, and a low margin of debt (which is currently 1.4% of the legal limit). The Park Sales Tax Fund, while primarily funded by sales tax revenue, generates significant revenue from charges for services (25.6% budgeted in 2021). Planned expenditures of the City's third major fund, the Capital Improvement Sales Tax Fund are more flexible and can be deferred as needed to future years if a drop in revenue is sustained (which occurred in 2020) and long-term expenditures can be adjusted according to new revenue projections. Unlike the other major funds, no reserve policy is set for the Capital Improvement Sales Tax Fund because it is not responsible for significant operational expenditures. If pressing capital improvements are needed, the City maintains a low margin of debt and has the flexibility to issue bonds if needed / appropriate.

By far, the General Fund has the most robust portfolio of revenue streams, with the largest stream, sales tax revenues, comprising only 32.4% of General Fund budgeted revenues in 2021. Sales tax revenues are generated through a County-wide pool rather than a point of sale basis. Utility tax revenues, are budgeted to account for only 33.1% of revenues. Over a dozen other sources comprise the remainder of budgeted revenues. The General Fund is primarily used to cover operational expenses and maintains a target Fund Reserve balance of 40% of budgeted expenditures.

The Capital Improvement Sales Tax Fund and the Parks Sales Tax Fund are special tax funds, established by voter approval. The purposes for expenditure of monies from the two Sales Tax Funds are clearly, and specifically defined by State statute (RSMO 94.577.1 and RSMO 644.032.1 for Capital Improvements and Parks, respectively) and substantially all other expenditures are made out of the General Fund.

## BUDGET ASSUMPTIONS

### Revenue Assumptions

#### General Fund

The City's General Fund contains a variety of revenue sources; however, three sources comprise 84.7% of total revenues - Utility Gross Receipts Tax, Sales Tax and Intergovernmental Taxes. Those sources are discussed in more detail below. The City tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information to project budget revenues. As noted below, utility taxes are very much weather and rate dependent. Sales tax revenues within the General Fund are a reflection of the fact that Chesterfield is currently part of a county-wide pool, so the City relies heavily on the County and historic trends for projections. Intergovernmental revenues like the sales tax distribution are often tied to a base formula; therefore, we project based upon that formula and its known parts, where applicable.

#### Utility Gross Receipts Tax

The City of Chesterfield levies a 5% gross receipts tax on electric, gas, telephone, and water within the City. The utility tax is collected by the utility companies at the time of their monthly billing and is remitted to the City within twenty (20) days following the last day of each month.

Revenue from the utility gross receipts tax is currently estimated based on the City's experience, as well as information supplied by the utility companies. As stated above, revenues from utility taxes, especially electric and gas utilities, are dependent on weather conditions. Utility taxes are also greatly impacted by rulings by the Missouri Public Service Commission (PSC).

The historical revenue trend for utility tax is shown below. While Utility taxes vary greatly as described above, telephone tax revenues continue to decrease as consumers move away from traditional landlines. We expect to see continued decrease over the next few years, until such a time as the commercial telephone base remains the predominate source of telephone tax revenues.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 7,142,020	\$ 7,453,076	\$ 7,429,472	\$ 7,214,764	\$ 6,861,787	\$ 6,858,165	\$ 7,352,340	\$ 6,715,585	\$ 6,319,451	\$ 6,625,000
% Increase	-1.1%	4.4%	-0.3%	-2.9%	-4.9%	-0.1%	7.2%	-8.7%	-5.9%	4.8%

### Sales Tax

There are two ways in which cities in St. Louis County receive sales tax distributions. One is through a point-of-sale method, the other is through the county-wide sales tax pool. Cities under the point-of-sale method receive *actual* taxes collected within their city. Cities in the pool receive a proportional share of revenues from all pool cities, based upon their population.

The City of Chesterfield receives a share of the county-wide 1% tax on retail sales through a pool comprised of unincorporated St. Louis County and many of the cities throughout St. Louis County. In St. Louis County, cities which were incorporated after March 19, 1984, or areas annexed after March 19, 1984, are *automatically* included in the sales tax pool under State law, with no option of withdrawal. In addition, under legislation passed in 1994, pool cities receive a share of the sales tax generated in point-of-sale cities, based on a county-wide redistribution formula. The City pursued legal action to attempt to challenge this law and experienced success during 2017 law. A team led by Mayor Nation proposed legislation to ensure cities will retain at least 50% of the pooled sales tax generated within their municipality. In December 2019, the City lost the appeal.

Sales tax is collected by the State of Missouri and distributed to St. Louis County, which administers the sales tax redistribution formula and wire transfers the appropriate pro-rata amount to each City. The amount collected varies due to fluctuations in sales and the fact that some businesses make quarterly contributions. Revenues for 2021 from sales tax are estimated at \$6,834,150 in the general fund budget due to an overall growth in the local retail economy, less the unfavorable distribution of pooled sales taxes.

The historical revenue trend for general fund sales tax is shown below.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 6,124,860	\$ 6,340,091	\$ 6,796,849	\$ 6,976,044	\$ 6,956,311	\$ 7,287,208	\$ 6,993,739	\$ 7,193,842	\$ 6,605,006	\$ 6,834,150
% Increase	5.2%	3.5%	7.2%	2.6%	-0.3%	4.8%	-4.0%	2.9%	-8.2%	3.5%

### Intergovernmental Taxes

Intergovernmental taxes include the motor fuel tax, motor vehicle sales tax, cigarette tax, the County Road & Bridge tax and several miscellaneous grants.

Motor fuel and motor vehicle sales taxes are collected by the State of Missouri and remitted to the City for the purpose of maintaining roads and bridges. Receipts are distributed on a monthly basis.

Motor fuel tax revenue is generated based on a charge of \$0.17 per gallon. Motor fuel tax is distributed based on population. Motor vehicle sales tax is generated from State-imposed fees for licenses, plates, and sales tax and is remitted to cities based on the consumer's residence and city population. Revenues for 2021 from the motor fuel and motor vehicle sales tax are estimated at \$1,220,000 and \$620,000 respectively. These funds have been budgeted based upon recent trends.

Cigarette taxes are also collected by the State of Missouri and distributed to cities based on population. These receipts are wired monthly to the City. In St. Louis County, all municipalities share in a five-cent County cigarette tax levy. Revenues for 2021 from cigarette tax are estimated at \$100,000.

The County's Road & Bridge tax is \$0.105 per \$100 of assessed valuation and is distributed to the City based on the City's assessed valuation. It is billed along with other property tax assessments in the fall of each year and is due December 31. It is distributed to the cities (net of a 1% collection fee) as received and is intended, as its name states, for roads and bridges. Billings for the tax year are based on the assessed value of property as of January 1 of each year. Due to economic conditions, the assessed valuations decreased slightly from 2008 through 2013 before shifting upward since 2014, with a 7.5% increase in 2019 and 1.7% increase in 2020. Chesterfield's total assessed valuation remains among the HIGHEST of any city in St. Louis County.

<u>Date Assessed</u>	<u>Valuation</u>	<u>Year Over Year Change</u>
January 1, 2011	1,781,943,403	-4.9%
January 1, 2012	1,774,842,164	-0.4%
January 1, 2013	1,739,963,816	-2.0%
January 1, 2014	1,784,196,261	2.5%
January 1, 2015	1,870,489,054	4.8%
January 1, 2016	1,892,186,421	1.2%
January 1, 2017	2,042,673,767	8.0%
January 1, 2018	2,072,252,888	1.4%
January 1, 2019	2,228,332,739	7.5%
January 1, 2020	2,265,131,072	1.7%

The revenue estimated for road and bridge tax for Fiscal Year 2021 is \$2,000,000 based on a conservative projection of growth for residential and commercial properties less a 1% collection fee.

The historical revenue trend for intergovernmental revenues is shown below. Intergovernmental revenues have fluctuated over the years, depending on the amount of grants received.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 4,223,939	\$ 4,145,282	\$ 4,191,644	\$ 4,218,864	\$ 4,290,917	\$ 4,366,047	\$ 4,010,577	\$ 4,047,508	\$ 3,898,312	\$ 3,940,000
% Increase	-1.5%	-1.9%	1.1%	0.6%	1.7%	1.8%	-8.1%	0.9%	-3.7%	1.1%

### Capital Improvement Sales Tax Fund

#### Sales Tax

The City of Chesterfield levies a 1/2-cent sales tax for capital improvements. Voters approved this 1/2-cent sales tax, along with a \$29,355,000 general obligation bond issue for street and sidewalk improvements in November 1996 (Propositions R&S). In April, 1997, the City of Chesterfield began receiving sales tax revenues.

Revenues from this sales tax are estimated at \$5,422,596 for 2021. The amount of revenue received from this 1/2-cent sales tax is only 85% of the amount generated within Chesterfield, due to a State law requirement that 15% of this total amount be shared with the Sales Tax Pool.

The historical trend for this sales tax is shown below. Revenues increased significantly in 2014 as the result of two outlet malls opening in August 2013.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 5,193,200	\$ 5,436,601	\$ 5,932,325	\$ 6,053,069	\$ 6,143,800	\$ 5,816,625	\$ 5,790,399	\$ 5,709,344	\$ 5,021,181	\$ 5,422,596
% Increase	5.5%	4.7%	9.1%	2.0%	1.5%	-5.3%	-0.5%	-1.4%	-12.1%	8.0%

Expenditures include debt service on the bond issue noted above, which was refinanced in 2014. Full repayment of this debt occurred in 2019.



The remaining revenue from this source, is used annually to fund a variety of capital improvement projects, including major upgrades/improvements to streets and sidewalks, throughout the City. City Council made a policy decision, during 2011, that, in terms of capital expenditures, this fund would "live within its means". When revenues increase, the amount spent annually for capital expenditures will also increase and vice-versa.

### Parks 1998 Debt Service

#### Property Tax

As noted above, the City of Chesterfield levied a \$0.03 property tax on all real and personal properties in the City of Chesterfield, which ended at the beginning of 2015. Voters approved a property tax in 1994 to pay debt service for \$11 million of general obligation bonds for parks; however, revenue from this source cannot be used for any other purpose. This property tax represented less than 1/2 of 1% of the total property tax rate paid by Chesterfield residents, whether they reside in the Parkway or Rockwood School Districts.

There has been significant growth in property taxes, resulting from growing assessed valuations, with the exception of planned reductions in the property tax rate in 2000 and 2008. In 2008, due to this overall growth, the Chesterfield City Council lowered the property tax rate from \$0.06/\$100 to its final level of \$0.03/\$100 of assessed valuation. The City Council voted to eliminate the property tax in 2015.

Historical property tax receipts are shown below.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 532,611	\$ 507,632	\$ 517,357	\$ 44,838	\$ 500	\$ 500	\$ 500	\$ 500	500	\$ 500
% Increase	-0.2%	-4.7%	1.9%	-91.3%	-98.9%	0.0%	0.0%	0.0%	0.0%	0.0%

The final debt payment was made in 2015. Revenues in 2015 and subsequent years represent the collection of delinquent property taxes.

### Parks Sales Tax Fund

#### Sales Tax

Residents of the City of Chesterfield approved a 1/2-cent sales tax for Parks, in November, 2004. Sales Tax revenue is projected to be \$6,379,520 in 2021. Two retail outlet malls opened in late 2013 which resulted in a significant increase in 2014 sales tax revenue. Unlike the 1/2-cent sales tax for Capital Improvements, the City is able to capture 100% of the revenue, from this source, less a 1% collection fee assessed by the State.

The historical trend of Parks Sales Tax is shown below.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 6,108,998	\$ 6,395,774	\$ 6,977,481	\$ 7,121,200	\$ 7,228,099	\$ 6,842,838	\$ 6,812,227	\$ 6,716,871	\$ 5,901,869	\$ 6,379,520
% Increase	5.5%	4.7%	9.1%	2.1%	1.5%	-5.3%	-0.4%	-1.4%	-12.1%	8.1%

#### Parks, Recreation & Arts

The City's Parks, Recreation & Arts Department charges user fees for the Chesterfield Valley Athletic Complex, the Family Aquatic Center, and the Chesterfield Amphitheater. Those fees are reflected as revenues within this fund.

The City operates its own concession stands within all of its facilities. The 2021 revenues are expected to increase again following the continued growth in the use of the Chesterfield Amphitheater. Likewise, since the facilities were closed due to the Pandemic in 2020 we are anticipating a significant increase in 2021.



The historical trend of Parks user fees and concession operations is shown below.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 1,582,380	\$ 1,723,067	\$ 1,823,475	\$ 2,126,998	\$ 1,940,654	\$ 2,025,355	\$ 2,010,348	\$ 2,209,776	\$ 509,340	\$ 2,238,291
% Increase	-72.7%	8.9%	5.8%	16.6%	-8.8%	4.4%	-0.7%	9.9%	-77.0%	339.4%

Total revenues within this fund are budgeted to cover debt service payments and operational expenses. Several bond issues have previously been approved and have financed the dramatic growth of our Parks and Recreation infrastructure. For each issuance, we have included the amount of annual debt service and the projected date by which this debt will be retired in the debt service section of this report. In 2018 and 2019, additional funds were set aside allowing a levelized debt service charged to the fund to be held at the 2019 levels through maturity. Shown below is a summary of the total paid annually for debt service.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 2,832,583	\$ 2,894,997	\$ 2,837,186	\$ 2,866,706	\$ 3,093,681	\$ 2,963,128	\$ 3,016,637	\$ 3,083,415	\$ 3,154,554	\$ 3,066,159
% Increase	2.0%	2.2%	-2.0%	1.0%	7.9%	-4.2%	1.8%	2.2%	2.3%	-2.8%

The following chart details total annual operational expenditures, funded by the revenues detailed above, after subtracting annual debt service payments. A large increase in 2011 occurred as a result of major one-time projects like CVAC improvements and pool improvements.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020 (est)	2021 (budget)
Amount	\$ 4,853,539	\$ 4,987,982	\$ 5,492,025	\$ 6,546,133	\$ 6,284,430	\$ 5,987,434	\$ 5,568,047	\$ 5,754,215	\$ 3,809,620	\$ 5,880,263
% Increase	4.7%	2.8%	10.1%	19.2%	-4.0%	-4.7%	-7.0%	3.3%	-33.8%	54.4%

Any amount of total annual revenues exceeding total annual expenditures is added, per City Council direction, to Fund Reserves within this Fund.

## Expenditure Assumptions

The City utilizes the same set of expenditure assumptions for all of its Funds. There is a 2.5% merit based salary increase budgeted for 2021. Medical and dental insurance expenditures are budgeted to increase by 4%, respectively. Contracts and commodities are budgeted at known values and assumed at 2-3% increases, if no actual value is known. Finally, capital items are budgeted at actual surveyed costs.

## NEW PERSONNEL AND PROGRAMS

### New Personnel

In 2021, an additional Parks Maintenance Worker is budgeted for the new Logan Park in Ward 3 and the 2020 acquisition of Parks land next to Central Park.

## CAPITAL EXPENDITURES AND THE EFFECT OF OPERATIONS FROM CAPITAL EXPENDITURES

The City defines capital expenditures as items with an expected life of over one year and a value over \$5,000, with the exception of infrastructure assets. Infrastructure assets are defined as streets with a cost of at least \$250,000 and sidewalks with a cost of at least \$50,000. The City considers infrastructure maintenance as a capital expenditure even if the maintenance does not create a new asset. Capital expenditures represent the second largest portion of the City's budget as a whole. In 2021, capital expenditures are budgeted at \$5.2 million or 13.7% of the City's total budget.

The Capital Improvement Sales Tax Fund will fund these non-routine capital projects. The Capital Improvement Sales Tax Fund is used to account for significant non-routine capital expenditures. Of the \$5.42 million expenditures and transfers in the Capital Projects Fund, none will be from non-sales tax revenues in 2021.

Bond issues in 2009 primarily financed the Parks Capital Projects Funds. The City initiates these projects based on resident feedback and careful deliberation by the City Council. Many of these projects were planned years in advance with careful attention paid to their long-term maintenance costs. The City has absorbed the cost of ongoing maintenance through the Parks Sales Tax Fund. The Five-Year Forecast used to complete the 2021 budget, included the long-term projected impact of these projects.

The General Fund will spend only \$387,702 or 3.7% of its total budget on capital expenditures. General Fund capital expenditures are considered routine and have no significant impact on the General Fund Budget. Details of these capital asset purchases are in the General Fund section of the budget. The Parks Sales Tax Fund will spend \$115,500 or 1.96% of its total budget on capital expenditures. Details of these purchases are in the Special Revenue section of the budget. The Public Safety Fund will spend \$337,983 on capital items or 2.88% of its total budget on capital expenditures. The City strives to maintain all purchased assets and continue their life span for as long as possible to reduce capital expenditures in the General and Parks Sales Tax Fund. The City maintains a replacement plan for all City assets and that plan, along with physical evaluation of the equipment.

The Department of Public Services monitors and analyzes the inventory and condition rating of the City's infrastructure. They use this analysis to establish priorities during development of the reconstruction plan. The maintenance plan and replacement plan were used in the creation of this budget and the five-year forecast.

## FIVE-YEAR CAPITAL PLAN

The City updates its five-year forecast on an annual basis to plan for the acquisition of capital equipment and resources to pay for those acquisitions. The City coordinates decision making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities. This is a constantly evolving document due to frequent changes in the price of commodities, personnel needs, interest rates, the national and local economy, etc.

## FUTURE BUDGET TRENDS

While the 2021 Budget is able to continue current service levels and generates a surplus of revenues over expenses for the operating funds, future budget trends offer a mix of positive developments and new challenges.

In the General Fund, the City is able to balance current revenues with increasing service demands. However, sales tax sharing means that the City does not benefit from the success of Chesterfield businesses in a linear manner.

Due to positive changes in the economy locally, the City budgeted for conservative growth in revenues. As noted, the City has numerous positive developments on-going and on the horizon which will allow Chesterfield to continue on the path of financial stability.

## FUTURE BUDGET TRENDS

### General Fund

The General Fund is the main operating fund of the City and it represents 49.1% of all 2021 expenditures and transfers. General Fund revenues are budgeted to increase in spite of historical trends showing decreases in sales tax revenues. Activity in the General Fund is budgeted to generate a \$1,231,000 surplus that will be added to fund reserves.

### Special Revenue Funds

The Capital Improvement Sales Tax Fund will see revenues increase by 7.9% in 2021; however this reflects a 5.0% decrease in sales tax revenues as compared to 2019. Expenditures will decrease by 24.7% in 2021 as the \$1 million Brandywine NID project completed in 2020. The fund uses the 1/2-cent sales tax it collects to fund street and sidewalk projects, on a citywide basis, in addition to funding debt service payments for outstanding debt issues R&S I and R&S II. The Capital Improvement Sales Tax Fund is projected to spend most of its available resources in 2021.

The Parks Sales Tax Fund will see an increase of 34.42% in revenue as compared to 2020 due to the Pandemic and restrictions in place by St. Louis County; however this is a decrease of 3.46% compared to 2019 due to decreasing sales tax revenues which cannot be offset by the increase in internally generated revenues. These revenues fund the entire Parks, Recreation & Arts operation as well as debt service payments for the 2013, 2014, 2016, and 2020 Parks Bonds. In 2021, budgeted debt service payments total approximately \$3.07 million.

### Capital Project Funds

Near the end of 2008, the City issued \$4.7 million in debt to finance the initial phase of construction. The debt is serviced by the 1/2-cent parks sales tax.

A Chesterfield Valley Special Allocation Fund is utilized to track the unspent revenues from the TIF funds. In 2021, the fund is anticipated to spend the remaining funds.

### Public Safety Fund

In 2018, following the passage of Proposition P, the council chose to create a new fund to receive the designated funds, and to track public safety spending therein. In 2021, the budget for public safety spending is \$11.7 million. Prop P funds are anticipated to be 2.5 million (21.4%), the remaining revenues are transfers from the General Fund of 8.2 million (78.6%).

### Debt Service Funds

The Parks 1998 Debt Service Fund was fully paid off during 2015 with General Fund - Fund Reserves. All other debt service funds contain only the "payments out" for debt seervice and a corresponding "transfer in" from another fund. Any other small revenues reflect interest earned on funds between payment dates. The General Fund transfers funds for the Public Works Facility, the Capital Improvement Sales Tax Fund finances R&S I and R&S II, and the Parks Sales Tax Fund finances the 2013, 2014, 2016, and 2020 Parks Bonds. General Fund anticipated revenues in excess of anticipated expenses are allocated to future debt services to reduce the future financial demands.

This concludes the "executive summary" of the 2021 Budget. If you have any questions or would like additional information, please let me know.

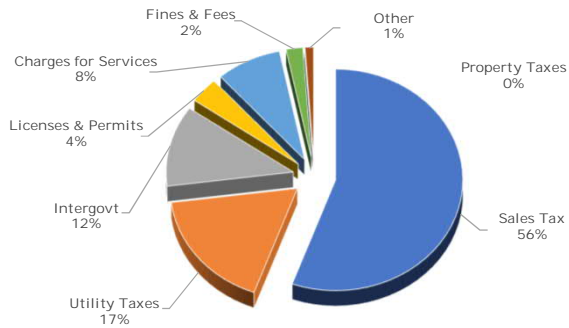
Sincerely,

Michael O. Geisel  
City Administrator

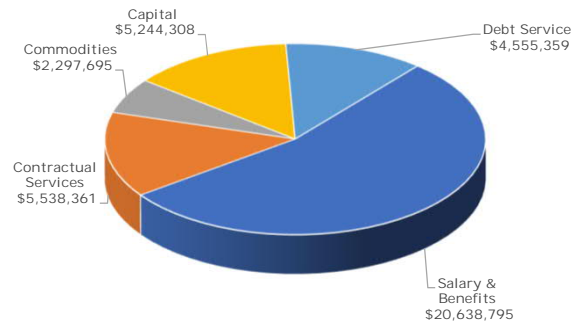
Jeannette Kelly  
Finance Director

# FINANCIAL HIGHLIGHTS

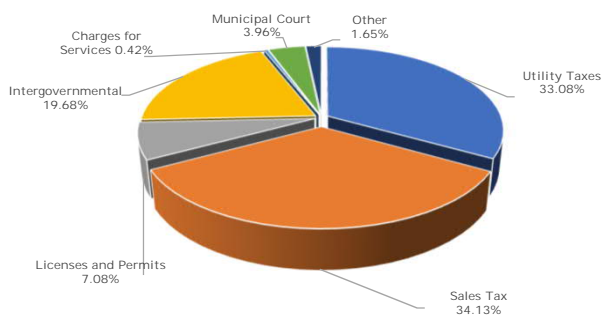
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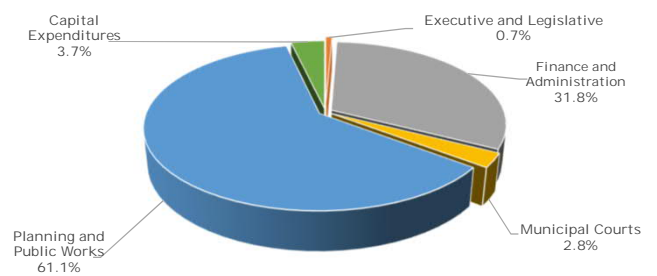
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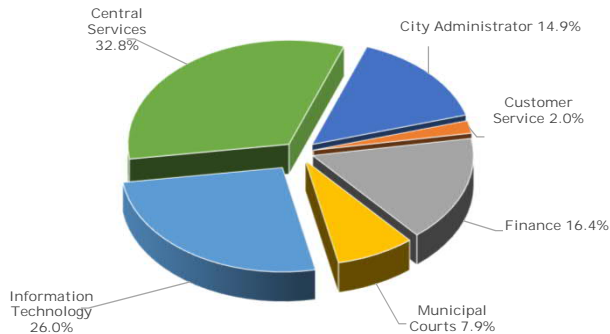
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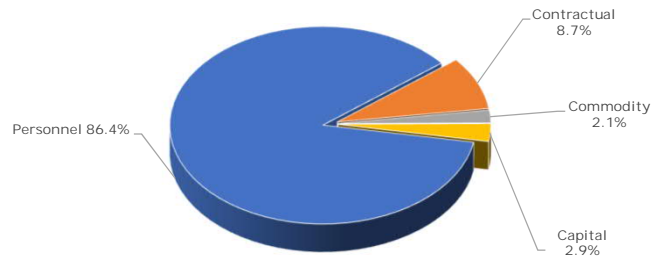
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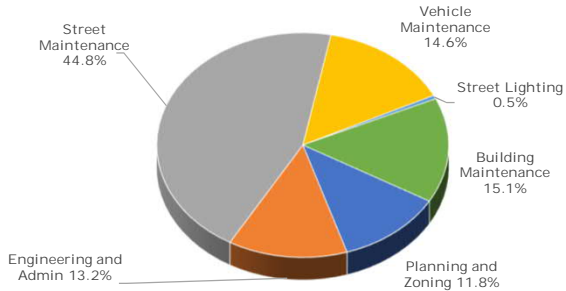
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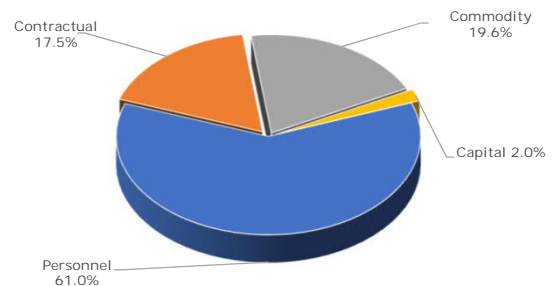
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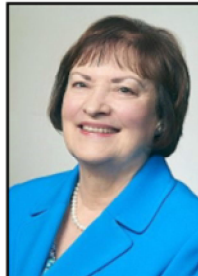
## CITY OFFICIALS



**Bob Nation**  
Mayor



**Barbara McGuinness**  
Ward 1



**Mary Monachella**  
Ward 1



**Mary Ann Mastorakos**  
Ward 2



**Ben Keathley**  
Ward 2



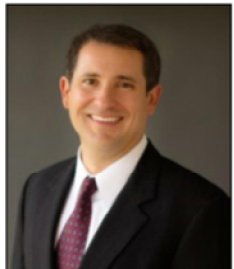
**Michael Moore**  
Ward 3



**Dan Hurt**  
Ward 3



**Michelle Ohley**  
Ward 4



**Tom DeCampi**  
Ward 4

### **EXECUTIVE STAFF**

City Administrator—Mike Geisel  
 Director of Public Works—Jim Eckrich  
 City Clerk—Vickie McGownd  
 Director of Information Systems—Matt Haug  
 Chief of Police—Ray Johnson  
 Director of Parks, Recreation & Arts—Thomas McCarthy  
 Director of Planning and Development—Justin Wyse  
 Director of Finance—Jeannette Kelly

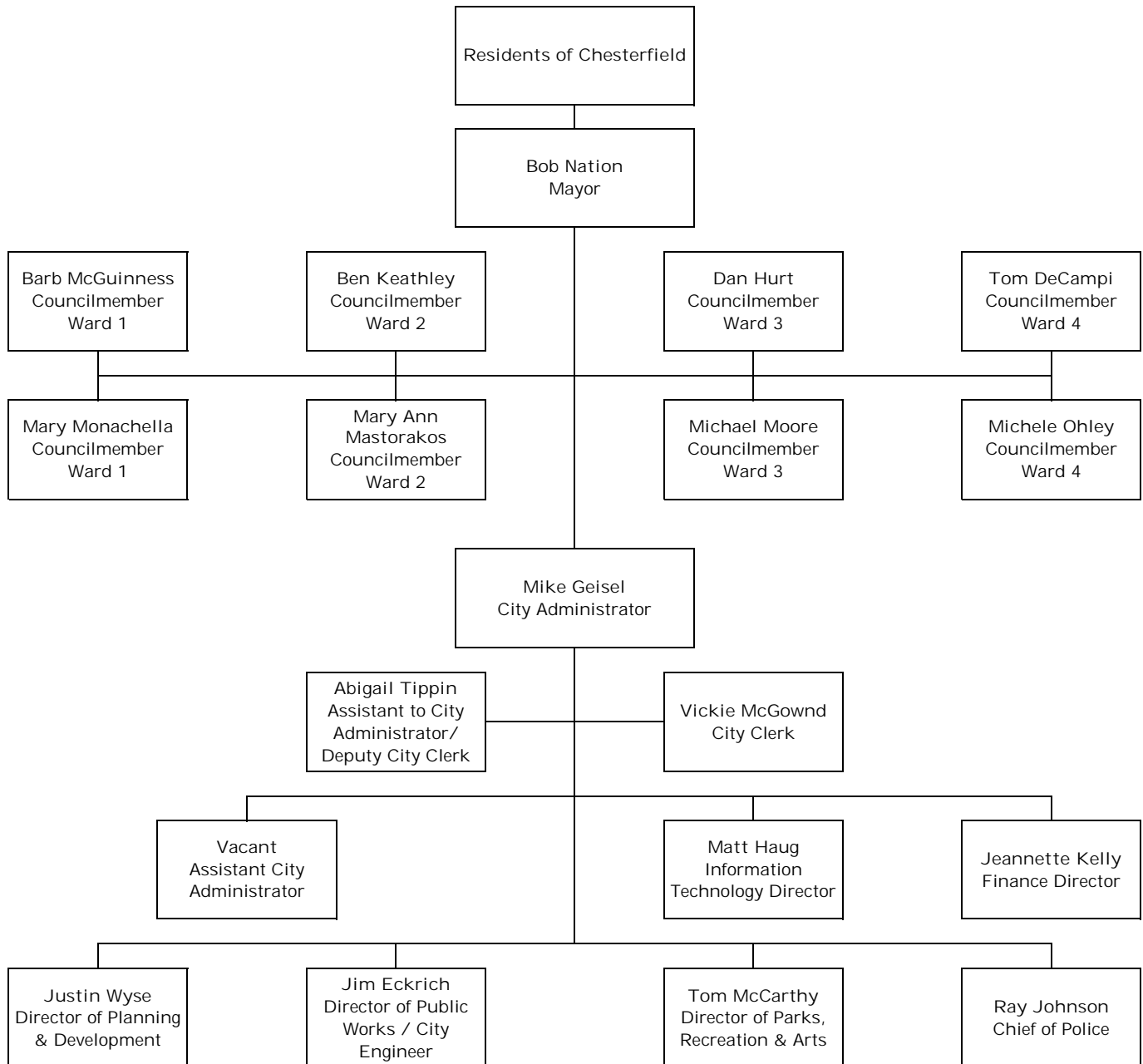
### **LEGAL OFFICIAL**

City Attorney—Chris Graville

### **MUNICIPAL COURT OFFICIALS**

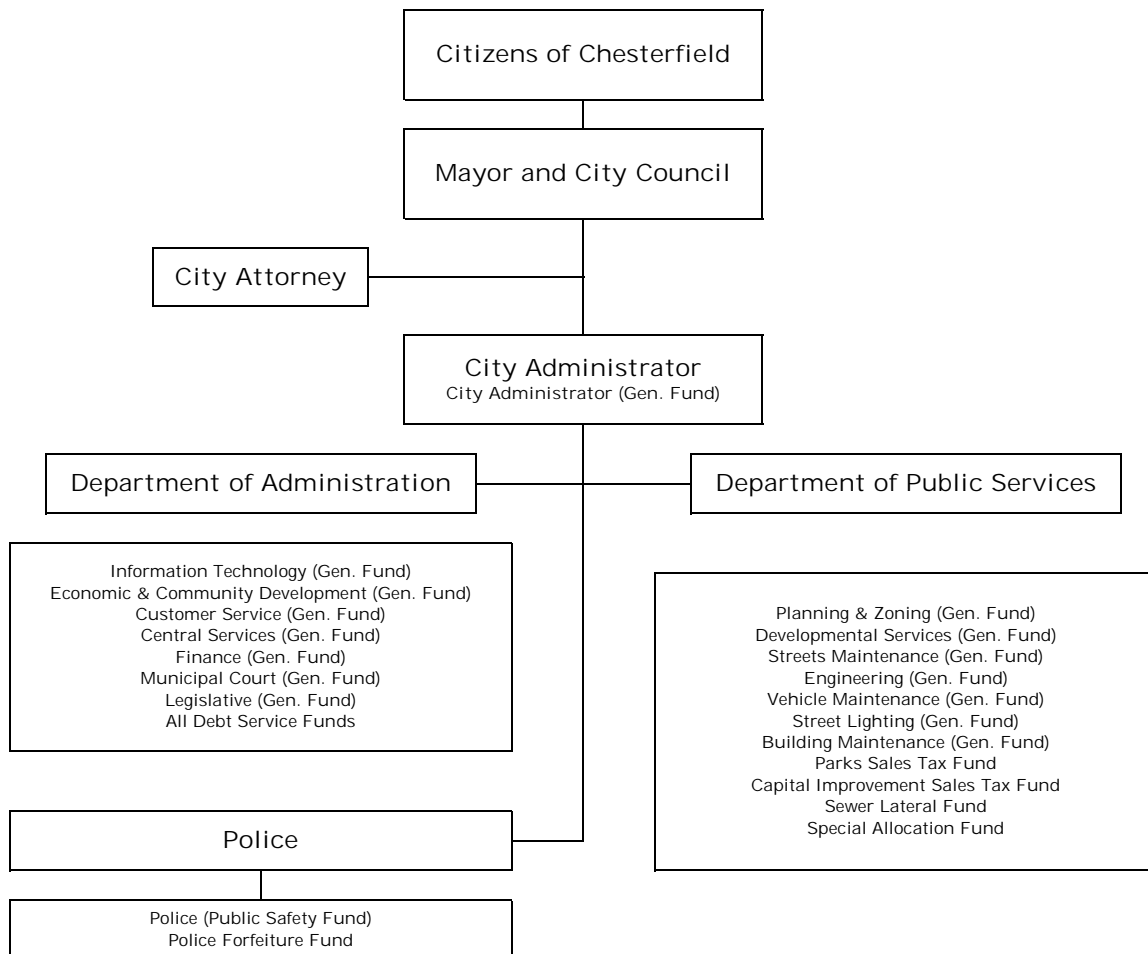
Municipal Judge—Rick Brunk  
 Prosecuting Attorney—Tim Engelmeyer  
 Assistant Prosecuting Attorney—Tony Pezzani

## ORGANIZATIONAL CHART



Note: Fire protection services are provided to Chesterfield residents by the Monarch Fire Protection District and Metro West Fire Protection District.

## FUND ORGANIZATIONAL CHART 2021 BUDGET





## MISSION STATEMENT

The City of Chesterfield is dedicated to maintaining a strong, vibrant community that encourages interaction among residents, businesses and civic organizations which is accomplished through on-going innovative approaches to community and neighborhood planning.

The City of Chesterfield is committed to excellence in service and overall quality of life:

*By being the City of choice in the St. Louis Region within which to live, work, play and visit;*

*By partnering with residents, businesses, civic organizations and governments to forge a sense of community;*

*By providing and seeking quality in each area of service;*

*By providing and encouraging cultural and recreational facilities and activities;*

*By protecting, maintaining and enhancing property values;*

*By ensuring a secure and responsible environment.*

Mission Statement Adopted by City Council July 31, 1999  
Amended by City Council October 6, 2001  
Amended by City Council August 24, 2013

## STRATEGIC PLAN

*Present State*

The City Serves  
Residents  
Businesses  
Visitors



### The City Offers

1. Good municipal services (but limited)
2. Fiscally responsible policies and management
3. Good property values
4. Government provides forum for leadership to build, accomplish and shape community consensus
5. City with direction both internally (operations) and within the region
6. Cost control of city operations
7. Quality
8. Professionally managed city
9. Encouragement for a variety of housing and economic development opportunities



### Quality STANDARDS and ACTIONS of the City

10. Quality systems and processes to deliver services
11. Always maintaining and improving services
12. Looking to expand services based on needs and availability of funding sources

## STRATEGIC PLAN

*Future State*

### The City Serves

Residents  
Businesses  
Visitors



### The City Offers

1. Provide quality municipal services
2. Enhance and preserve property values:
  - *Emphasize quality residential areas and diversity of businesses*
  - *Continue to encourage reinvestment in commercial real estate and housing*
  - *Support and maintain rehabilitation for housing*
3. Focus resources for community development
  - *Innovative in approach to neighborhood design*
  - *Provide recreational and cultural facilities and programs*
4. Continue to develop and maintain the spirit and image of a "community"
5. Maintain and improve external infrastructure
6. Work in partnership with business
  - *Provide incentives and support for businesses*
7. Provide a friendly environment for diverse educational institutions and partnering with schools
8. Provide recreational and cultural facilities and programs
9. Provide leadership in community consensus building
10. Professionally managed city



### Quality STANDARDS and ACTIONS of the City

11. Looking for new and innovative ways to improve services
12. Quality systems and processes for all services delivered
13. Interaction with neighborhood, community and business groups

## IMAGES PEOPLE HAVE *Of Chesterfield*

- 14. Safe and secure community
- 15. Place of first choice to live, work and play;  
family-oriented community with excellent schools
- 16. Regional leader
- 17. Recreation and entertainment facilities  
and businesses
- 18. Open space
- 19. Corporate offices and professional environment



## ECONOMIC DEVELOPMENT POLICY

- 20. Mix of business types, sizes; broad and  
expanded revenue base and employment
- 21. More focus on small business and  
independently-owned businesses, with  
opportunities for corporate development;  
in office parks
- 22. Little dependence on large businesses



## LEADERSHIP STYLE OF THE CITY

- 23. Building community consensus
- 24. Moving in an agreed direction
- 25. Leader within the St. Louis Region



## ADMINISTRATION DEPARTMENT

## City Administrator

The City Administrator's Office is responsible for the general superintending control, administration and management of the City. The City Administrator appoints and discharges all employees, based upon the rules and procedures set out by ordinance and resolution. He is ultimately responsible for the preparation and submission to City Council of an annual operating budget. In addition, he forwards formal recommendations for amending/updating the Five Year Budget. The City Administrator works directly with the Mayor and City Council, provides technical assistance and recommendations, and supervises/directs the day-to-day operations of the City.

## City Clerk

The City Clerk is responsible for preparing and maintaining the minutes of City Council proceedings, recording and filing official city records, certifying and issuing official documents, filing official notices and advertisements, and posting public notices as required by law. The City Clerk performs voter registration and notary public services, accepts filing for candidacy in city elections, officially swears in public officials and certain public employees for public office and duty, processes requests for copies of public records, maintains the subdivision trustee database, and processes solicitor permit applications.

## Finance Department

The Finance Department is responsible for accounting, budget preparation, grants, payroll and benefit administration, and personnel functions, as well as the issuance of licenses to businesses, vending machines alarm companies, cigarette product sellers, and trash haulers within the City of Chesterfield. The City receives two awards every year for the budget and financial statements from the Government Finance Officer's Association (GFOA). The GFOA is dedicated to the sound management of government financial resources.

## Information Technology

The Information Technology Department is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.

- Manages and coordinates City-wide business applications, such as Geographic Information Systems (GIS), Collaboration tools, and enterprise document management systems.
- Creates and implements City-wide IT policies, procedures, and standards; develops the City-wide IT Strategic Plan and ensures IT strategies align with and support the City's business strategies and goals; develops and manages agreements for IT services with REJIS, St. Louis County and other IT vendors; and manages Internal Controls for IT in the areas of system access and procurement of IT goods and services.
- Manages and ensures the security and safety of the City's computing resources by creating, implementing, and enforcing IT security policies, procedures and standards; performs random and planned system audits; educates City employees about cyber security (internal and external threats); and performs electronic discovery (eDiscovery) in compliance with Missouri Sunshine Law requests and in response to subpoenas or internal investigations.
- Provides oversight and direction for the applications and tools used throughout the City to deliver Internet/Intranet services to City employees and the public; ensures vendor support and maintenance of the City's web server infrastructure; develops and implements City-wide policies and processes related to development and maintenance of the City's websites and web applications; ensures the City's websites meet requirements of Title II of the ADA and 508 Federal guidelines and other best practices for usability and easy access to City government information and services; provides citizen support and responds to citizen requests for information as it pertains to the City's public website.

## POLICE DEPARTMENT

The Chesterfield Police Department is an internationally accredited agency employing ninety-nine full time commissioned police officers.

The Department is committed to excellence in service to the public through the enforcement of the law, assuring the peace, protecting life and property, and maintaining the quality of life in the City of Chesterfield. The Department also provides 24-hour comprehensive police service for the City of Clarkson Valley under a contractual agreement.

## PARKS, RECREATION, AND ARTS DEPARTMENT

The City of Chesterfield Parks, Recreation, and Arts Department strives to provide the community with the environment to enhance their quality of life. There are four divisions within Parks, Recreation and Arts which allow us to provide and maintain the high quality of facilities and parks throughout Chesterfield.

The Administration Division is responsible for the planning, design, acquisition, development, operations, personnel, and financial management for the entire department.

The Recreation Division is responsible for the planning, marketing, implementation and supervision of all city sponsored programs, events and activities. It is also responsible for the daily management operations of the Chesterfield Valley Athletic Complex (CVAC), Chesterfield Family Aquatic Center, and Concession Operations.

The Natural Resources Division consults with the Parks Division concerning landscape plans, designs, construction, bidding, and oversight of ongoing tree/plant assessments and maintenance needs.

The Parks Division is responsible for the ongoing maintenance of all park land, rights-of-way, and City Hall.

This includes areas of turf management, tree trimming, horticulture, athletic fields, playgrounds, landscaping, snow plowing, trash, irrigation, and buildings.

## PUBLIC WORKS DEPARTMENT

The Department of Public Works is responsible for all public infrastructure. This responsibility includes:

- Public streets and sidewalks
- City owned buildings and facilities
- Vehicles and equipment
- Engineering design
- Construction management and inspection

The Department of Public Works has four operating areas: Engineering, Street Maintenance, Fleet Maintenance and Building Maintenance. The Department also manages the Capital Improvement Program for the City which typically includes street, handicap ramp, and sidewalk reconstruction projects, park improvements and other miscellaneous projects.

## PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

The Department of Planning provides a variety of land use, zoning and development services. The Department encourages high quality growth and development throughout the City by ensuring compliance with all development standards and design requirements. The responsibilities of the Department include:

- Management of a variety of zoning requests, review of site plans and plats
- Administration of the City of Chesterfield Unified Development Code
- Zoning Enforcement
- "Planner of the Day" (POD) program
- Municipal Zoning Approval for issuance of Building Permits
- Signs
- Issuance of Occupancy Permits
- Comprehensive Land Use Planning

The Planning Staff works on everything from the review of building permits, sign permits, and business licenses to site plan review, zoning petitions, ordinance amendments, and subdivision plats. The Department is also responsible for zoning/code enforcement and development inspections.



## 2020 ACCOMPLISHMENTS

### City Clerk

- Maintained legal and official City documents including 47 ordinances, 8 resolutions, minutes, contracts and agreements. Attended 19 regular City Council, 13 special City Council, 2 Finance and Administration, and 3 Finance and Administration Committee of the Whole meetings and recorded actions taken.
- Completed final revisions and coordinated adoption of City Code.
- Assisted St. Louis County Board of Election Commissioners in conducting general and municipal elections; accepted 15 candidate filing declarations and verified requirements for candidacy.
- Coordinated 31 appointments and reappointments to Citizen Committees, Boards, Commissions and Task Forces.
- Processed and responded to 91 requests for public records in accordance with the Missouri Sunshine law.

### Distinction - Be a City of choice in St. Louis Region to live, work, play and visit

#### Parks, Recreation, and Arts

- Worked diligently with Logan University to secure 4 acres of property at no cost to the City for a future park that will be built on the south portion of the Logan Campus. Development will be based on Municipal Parks Grant Commission grant funding in late 2020 for development in 2021.
- With COVID-19 shutting most of the Parks operations down for the year, the Department evaluated all operations looking for ways to improve overall operations and plan for 2021.
- Parks Maintenance staff routinely inspected City parks and facilities to ensure they were safe and ready for use. With the new Productive Parks App, we were able to maintain an accurate database of duties, activities, equipment needs and schedules for the Parks staff.
- Performed tree/landscaping inspections for hazardous and nuisance trees in our parks and alongside the medians and greenspace Parks maintains throughout the City. Replaced several trees that were damaged by drivers throughout the City.
- Plant trees at the CVAC and other parks to help in beautification and tree replacement.
- Staff worked closely with IT to build an Aquatic center app developed for all preventive maintenance applications, inventory on pumps, valves, pipe filters and mechanical operations.
- Installed the story book walk program around the Central Park lake which was well received by residents.

#### Public Works

- All City maintained streets are free of potholes, and provide a smooth and safe driving surface. Streets were inspected at least monthly and work orders were addressed within two business days of receipt.
- Performed 1,144 street tree inspections for hazardous and nuisance trees throughout the City.
- Contracted for the removal of 229 dead, decliningm diseased (non EAB), hazardous, or nuisance trees in accordance with City Policy.
- Planted 497 trees through the residential street tree replacement program.

#### Planning and Development Services

- A new Comprehensive Plan was adopted, completing the multi-year effort.
- Completed the update to the City's Travel Demand Model and incorporated recommended improvements into the Comprehensive Plan.
- Encouraged development to include areas for both vehicular and pedestrian circulation and enjoyment as well as limit amount of grading so existing topography is not disturbed.
- Monitored construction activity at over 44 active construction sites for compliance with City ordinances and approved plans.
- Worked in cooperation with the Police Department's COPS program on code enforcement violations.



## 2020 ACCOMPLISHMENTS (CONTINUED)

### Partnerships - Forge a sense of community by partnering with residents, businesses, civic organizations and other governments

#### Parks, Recreation, and Arts

- Completed all maintenance and inspections for Best Management Practices (BMP) to comply with water quality standards requirements throughout our parks and facilities.
- Continued to expand and improve monthly reports to generate a better communication tool for residents, City Council and other departments to become aware of the activities.

- Worked with Communications Specialist to create a committee to have a better *Chesterfield Citizen* newsletter.
- Worked with social media and in-house marketing to better communicate the events happening in the City.

Several great virtual park tours were completed and posted during the year.

- Worked with multiple groups to enhance the programs provided to our active seniors in the Senior Sizzlers group.
- Coordinated recycling event with Chesterfield Citizens Environmental Advisory Committee in the fall since Earth Day was cancelled due to COVID-19.
- Worked closely with CBSA to install synthetic turf on the F quad infields. CBSA donated \$150,000 towards the project this year with an additional \$200,000 in escrow.

#### Public Works

- Director served on Metropolitan St. Louis Sewer District's Steering Committee to review clean water standards and the St. Louis County MS4 permit.
- Submitted monthly Capital Project Updates report to City Council.
- Administered Deicing Salt Cooperative Procurement Program (Salt Coop) for 53 municipalities and school districts. Managed and ordered 35,290 tons on behalf of the Salt Coop.
- Director served as Vice President of St. Louis Branch of APWA.
- Managed NID for Brandywine subdivision - reconstructed 15,666 square yards of concrete.
- Coordinated with Parks and Recreation Department to construct improvements to CVAC parking lot and Amphitheater.

#### Planning and Development Services

- Continued working with St. Louis County Department of Public Works, residents, and businesses to ensure occupancy permits were issued efficiently and effectively.
- Encouraged petitioners, developers and land owners to meet with Staff for pre-application meetings to assist them through the development process prior to making formal application. Over 20 pre-application meetings were held.
- Estimates for 2020 are for approximately 75 site plan, record plat, rezoning and ordinance amendment development projects to be reviewed by the Department.

## 2020 ACCOMPLISHMENTS (CONTINUED)

### Quality - Provide and seek quality in each area of City services

#### Parks, Recreation, and Arts

- Continued to work on areas highlighted by our residents through our Parks Master Plan project.
- Worked on social media interaction and initiation to keep the community better informed of Parks, Recreation and Arts along with CCEAC programs, events and outreach activities.
- Worked with professional staff to become CPRP accredited and to get professionally involved in MPRA and other organizations to motivate staff and benefit the department and City.
- Completed maintenance tasks as described in the Parks Natural Resource Plan.
- Improved our social media posts to be most effective at providing information on programs and events offered to our residents.
- Completed eighth year of the Friends of the Parks Program which strives to better inform residents of what Parks, Recreation and Arts and the CCEAC have to offer and how we can positively impact their lives.
- Restructured and streamlined operations in 2020 to provide opportunities for change and provide better management.

#### Public Works

- Provided state of the art repairs and maintenance to City owned vehicles, trucks, and equipment. Mechanics addressed 2,015 work orders and 550 preventive maintenance actions.
- Four of five mechanics (plus supervisor) obtained Master Certification and Public Works Facility was recognized as a Blue Chip Service Center.
- Provided facility maintenance services to all City facilities in such a manner that the buildings and grounds are safe, attractive and functional for the general public, public officials and staff.
- Prioritized requests for building maintenance based upon urgency, importance and time required to perform the tasks. Building Maintenance personnel responded to 634 work orders and performed 5,107 preventive maintenance actions.
- In 2015 the City of Chesterfield Public Works Department became the 100th agency in North America to become accredited through the American Public Works Association. In 2019 we were reviewed again and received Re-Accreditation for another four-year period. Achieved compliance in all 39 areas of practice.
- Created new Public Works Policies for sidewalk repair and streetlighting.
- Urban Forest Management Plan and Tree Inventory were maintained regularly and kept current.
- Responded to 267 work orders for engineering analysis.

#### Planning and Development Services

- Provided information on the City's website for every development project under review by the Department.
- Increased the use of digital formatting for record keeping of planning projects, meeting packets, correspondence and notifications.
- The Planner of the Day Program responded to over 2,750 requests and inquiries in 2020.
- Planners responded to 21 zoning enforcement issues and complaints.
- The Department responded to 42 Sunshine Law requests for information.

## 2020 ACCOMPLISHMENTS (CONTINUED)

### Activity - Providing and encouraging cultural and recreational activities

#### Parks, Recreation, and Arts

- We held several senior events and LOAPS early in the year with a few walks and the Shamrock Run prior to St. Louis County's shut down of the CVAC and Amphitheater due to COVID-19. Our parks and trails have seen an increase in usage highlighting the importance of Parks in the lives of our residents.
- The Creative Communities Alliance expanded with more cities involved from across the St. Louis and St. Charles region. The first Artist reception for the Art on Loan Program was very well received, prior to the Pandemic.
- After St. Louis County restrictions due to the Pandemic were lifted, we hosted a fall season at the CVAC from mid-September to late November with new procedures.
- We provided alternatives due to COVID-19 encouraging more active and passive recreational areas and pedestrian / bicycle travel within the Parks system (Riparian Trail, Levee Trail, River's Edge Park and Railroad Park).
- Enhanced native plantings in the parks for butterfly habitats at Central Park, Eberwein Park and the CVAC.
- Expanded native plantings around the Parks facility in the beds out front and around the flag poles.
- On the 33 acres next to the Parks facility, we removed voluntary trees and prepped event grounds for grading. Seeded area that had been graded and removed large berm area.

#### Public Works

- Maintained all signage on City streets to ensure compliance with the City's Bicycle / Pedestrian Plan for Bike Routes and Warning Accommodations.
- Finalized land acquisition for Riparian Trail. GBA completed preliminary design. Received extension for construction due to WHCR / Burkhardt traffic signal.
- Completed preliminary design of Phase VI of the Monarch-Chesterfield Levee Trail. This section will run from I-64 to Top Golf. Commenced negotiation with property owners.
- Worked with PDS, Administration, and Police Department to review all Special Activity Permits.

#### Planning and Development Services

- Provided support to the Department of Parks, Recreation and Arts through review of potential park lands.
- Provided staff liaison to Chesterfield Historic and Landmarks Preservation Committee.
- Continued efforts to provide public art installations in conjunction with new developments. Requirements for public art were included in the site specific governing ordinances and included in relevant site plan approvals.

## 2020 ACCOMPLISHMENTS (CONTINUED)

### Investment - Maintain and enhance property values

#### Parks, Recreation, and Arts

- Promote the Veterans Honor Park project and market the brick program.
- Installed two new baseball/softball fields on A fields and 4 new synthetic infields on F quad.
- Worked with Public Works to add concrete at the CVAC for better overall complex usage.
- Worked on water retention basins for better drainage including taking over the basins on Schoettler Road from Public Works.
- Obtained the lease on 4 acres of land to provide a park and green space in Ward III.

#### Public Works

- Provide safe travel through City's 176 miles of public rights of way, including 260 miles sidewalk.
- Completed year 5 of the 7 year plan to remove all Ash Trees on public right of way. Removed 884 Ash trees in house and 188 contractually in 2020.
- Administered and inspected the Residential Sanitary Sewer Lateral Repair Program. Repaired 108 sewer laterals in 2020.
- Bid and managed reconstruction of 20,157 linear feet of concrete sidewalk.
- Bid and managed reconstruction of 34,090 square yards of concrete streets.
- Replaced 17 ADA sidewalk ramps through the CDBG Program at no cost to the City of Chesterfield. Replaced 30 other ADA ramps.
- Managed the replacement of the Old Chesterfield culvert and the Schoettler Road Improvement Project.
- Applied for STP funding for Schoettler Road overlay and Wilson Avenue overlay. Applied for TAP funding for Schoettler Road sidewalk.
- Completed roof repairs within Material Storage Bay and Equipment Storage Bay at Public Works Facility.
- Had to postpone concrete overlay on Wild Horse Parkway Bridge due to COVID-19.
- Updated comprehensive five-year plan for all capital projects, including concrete street construction, asphalt overlays, and sidewalks.
- Implemented new ADA Transition Plan, improving the sidewalk replacement program.

#### Planning and Development Services

- Worked with City Arborist to assist with enforcement of Tree Preservation and Landscape requirements. Conducted 43 landscape inspections.
- Reviewed all commercial, industrial, office, retail and residential proposals for compliance with architectural review standards of the UDC.
- Reviewed over 1,400 Municipal Zoning Applications which is required in order to obtain a building permit.
- Updated or began updating sections of UDC pertaining to sign regulations, vehicle uses, lighting standards, adoption of a new building code, requirements for dumpsters in residential areas, sign packages, time extensions, and architectural standards.
- Reviewed nearly 1,200 occupancy permits, business licenses, home occupation licenses, and special activity permits.

## 2020 ACCOMPLISHMENTS (CONTINUED)

### Security - Ensure a responsible and secure environment

#### Parks, Recreation, and Arts

- Worked closely with Police Department to establish an active shooter-training program for new staff prior to the summer rush of activities, programs and special events.
- Police Department has park monitoring program in place to spend more time at the CVAC, Amphitheater, Aquatic Center, and other parks during regular hours of operation.

#### Public Works

- Kept streets clear by removing snow and ice promptly and addressing downed trees after storms. Addressed snow and ice during ten events and used 2,002 tons of salt.
- Windrow Removal Program was implemented on a permanent basis in 2019.
- Responded to 317 Missouri One Call tickets to determine if pending excavation would be in close proximity to City owned underground utility facilities.
- Worked with SEMA and its consultants to provide data for flood modeling in an effort to improve NFIP flood maps.
- Contracted with consultant to review lighting at City Hall parking lot.
- Utilized Stand by Duty for Streets and Facilities to ensure an employee is always available during emergency situations.
- Maintained all right of way signs, including addressing 214 sign related work orders in 2020.

#### Planning and Development Services

- Sent copies of Architectural Review Board submittals to the Police Department for review of Crime Prevention through Environmental Design (CPTED).
- Responded to zoning code enforcement matters in a timely fashion.
- Perform traffic impact reviews and require traffic impact studies as needed for new development projects to determine impact on existing roadways and necessary network improvements.

## 2021 GOALS

### City Clerk

- Continue to maintain temporary digital filing process for all contracts/agreements as well as Committee minutes, agendas, etc. until the new document management system (with searchable database) is fully functional.
- Continue participation in training and conferences in pursuit of achieving next level of certification through both Missouri City Clerks and Finance Officers Association (MOCCFOA) and International Institute of Municipal Clerks (IIMC).
- Complete on-boarding process and train new Deputy City Clerk in all pertinent responsibilities.
- Assist Deputy City Clerk with notary public process.
- Provide training opportunities for Deputy City Clerk, including monthly MOCCFOA meetings, regional training and annual spring conference for the purpose of obtaining certification.

### Distinction - Be a City of choice in St. Louis Region to live, work, play and visit

#### Parks, Recreation, and Arts

- Begin construction during the winter months with development of Logan Park in phases. Phase I would include building a pavilion, bathrooms, playground, and parking. Phase II would take place in 2022 if we receive a grant in Fall 2021.
- Continue to work towards completing several of the recommendations in the Parks Master Plan during 2021 as we rebuild from our 2020 Pandemic setbacks.
- Build on the prior years of success and expand the recreational, park, and art offerings, ticketed events and co-sponsored programs, country musical festival, shows, runs, special events, senior programs, nature and environmental opportunities, speakers' series, and sports tournaments for our residents and guests to create memories and enjoy what Chesterfield has to offer.
- Maintenance and supervisory staff will check each City-maintained park and facility at least once per day and address concerns or issues. Work closely with the Police Department to ensure program and event presence. Continue to monitor work orders to maintain facilities and parks across the City based on staff and citizen input and concerns.
- Continue to inspect landscaping and trees to determine whether trees are hazardous and should be removed from parks and green spaces we maintain. Replace trees where needed and increase the use of native trees and plants to reduce the overall park maintenance workload.
- Expand ticketed show offerings in-house and collaborate with reputable groups for additional bookings. Continue to build our brand on a national level with major talent. Offer free concerts on some Friday nights to attract additional patrons. Open Entertainment Plaza and increase offerings to the community. Explore developing large-scale community events to bring the community together at Central Park.
- Review tree planting needs throughout the park system to ensure we address the needs in green space we are responsible for and replace trees lost during the past summer.
- Increase attendance at the Aquatic Center. Provide additional programming. Work with maintenance on repairs of the facility. Hire, train and retain lifeguards for the upcoming seasons.
- Increase the number of baseball / softball tournaments with new field arrangements with CBSA, grow our in-house soccer program, build sand volleyball court usage with outside groups along with our partner, and increase outside soccer usage by continuing to work with soccer clubs and other users.

#### Public Works

- Maintenance crews to view each City maintained street at least once a month and promptly address street problems or other issues in the right of way, including documentation through the City's work order system. Requests For Assistance (RFA) to be initiated within two business days of receipt.
- Conduct regular tree inspections to determine whether street trees are a nuisance or hazardous / dead / dying. RFAs for tree inspection to be initiated within two business days of receipt.
- Continue to coordinate and manage removal of those trees requiring removal as determined in the above-referenced inspections.
- Advertise residential street tree replacement program on newsletter and website. Manage program in 2021 with a spring and fall planting. Plant more trees in 2021 than in 2020.

#### Planning and Development Services

- Work on code changes and other efforts to implement the recommendations in the Comprehensive Plan.
- Find creative and innovative ways to facilitate improvements recommended in the Travel Demand Model.
- Continue to review site plans with a focus on development to include areas for both vehicular and pedestrian circulation and limit amount of grading so existing topography is not disturbed to enhance the community and resident's enjoyment.
- Continue to deliver on-site inspection services to ensure quality infrastructure, streets, and buildings.
- Continue to work in partnership with COPS Program to ensure compliance with City Code requirements.

## 2021 GOALS (CONTINUED)

### Partnerships - Forge a sense of community by partnering with residents, businesses, civic organizations and other governments

#### Parks, Recreation, and Arts

- Continue to work with Public Works and Metropolitan Sewer District (MSD) on water quality requirements.
- Work with PRACAC, MDC, Chesterfield Chamber of Commerce, Chesterfield Mall, the District, the Silverman Group, Pedal the Cause, Missouri Wildlife Rescue, Hubbard Radio, and both Parkway and Rockwood School groups to coordinate efforts for Amphitheater events and multiple radio stations plus other event management groups.
- Continue to build on what CCEAC has accomplished over the years. Look at ways to partner with Bayer for a large pollinator garden/prairie along with an Eagle Scout for a pollinator bed identification project. Relocate Earth Day to Central Park due to the uncertainties with the Chesterfield Mall re-development.
- Expand our monthly report to give concise, accurate and professional information on what is going on in Parks, Recreation and Arts.
- Improve the overall *Chesterfield Citizen* newsletter and make sure all departments have good representation in each publication in addition to accurate and timely information.
- Continue to work with each division to acquire material in a timely manner to promote our Parks, Recreation, Arts, and CCEAC activities. Begin building the Parks, Recreation and Arts BRAND as a whole through all divisions working together with the Communication Specialist.
- Continue to expand working with the local senior groups and organizations. Continue to work with Oasis and the other senior living centers in Chesterfield for our older adults.
- Explore the need to do recycling events now based on all the other recycling events and curbside opportunities.
- Looking at additional opportunities to work with sports groups to enhance the complex with partnership programs. Explore soccer clubs that may be interested in setting up a home here at the CVAC.
- The Chesterfield Sports Business Alliance will be organized in order to expand partnership opportunities and better communicate with the local business community. This will begin in February 2021.
- The CVAC will partner with the Positive Coaching Alliance in 2021 in order to promote positive youth sports outcomes and a better environment for children to learn and play. This will include a speaker series, coaching clinics, on site signage, and other materials we can provide to teams.

#### Public Works

- Continue to work with the Committee and Metropolitan Sewer District on water quality requirements.
- Continue to send Capital Projects Update report to City Council on a monthly basis.
- Administer Salt Coop again in 2021.
- Director to serve as President of St. Louis Branch of APWA. All Public Works employees are encouraged to become active in APWA.
- Work with other subdivisions who request NIDs.
- Continue coordination with Parks Department to construct improvements at Parks facilities during the winter season.

#### Planning and Development Services

- Continue working with St. Louis County to provide more efficient and timely services to residents. Also continue notifying subdivision trustees when building permits for exterior work on residential structures is received.
- Continue to provide developers and land owners the opportunity to meet with planners and engineers for pre-application meetings to provide education and assistance through the development process.
- Continue to provide timely and accurate review for all new development and redevelopment projects.



## 2021 GOALS (CONTINUED)

### Quality - Provide and seek quality in each area of City services

#### Parks, Recreation, and Arts

- Continue to work on accomplishing some of the concerns brought forward by the residents and share the overall project with Council and the residents throughout the year.
- Expand on social media and explore new and upcoming options to keep the general public informed on all media fronts. Research options for upgrading our app for the City's new website.
- Expand tournaments we partner with and research running our own tournaments for soccer, volleyball, and lacrosse.
- Continue to challenge staff to grow and seek CPRP accreditation along with going to CEU programs. Continue to encourage staff to get involved and give back to MPRA and other similar organizations.
- Identify opportunities to hire a professional fundraiser / sponsorship provider on a percentage basis to increase sponsorship opportunities for the overall department.
- Continue to modify and improve the Parks Natural Resource Plan as needed and expand native planting areas throughout the parks system. Track expansion and improvements through the new Productive Parks app.
- Better utilize the City's new website to expand CCEAC and senior activities marketing and options to partner with other groups to expand our reach / network.
- Increase number of participants for Friends of the Park. Maintain communication with the Friends of the Park users and guests to notify them of ongoing activities available to them.
- Improve overall quality experience of the Aquatic Center for our residents and patrons. Providing additional programming while reducing costs.
- Identify opportunities to scale back offerings and staff in the concession stands to reduce the expenditures, but provide local food trucks or restaurants during the busier times.

#### Public Works

- Continue to maintain vehicles, trucks, and equipment at a superior level. Track all work orders and preventive maintenance (PM) and establish metrics to measure performance.
- Mechanics to keep up with the latest technology on repair and maintenance of vehicles and equipment and maintain certifications.
- Continue to maintain buildings and facilities at a superior level. Provide and document training to all Building Attendants and facility maintenance employees so that they can efficiently and effectively perform their duties.
- Initiate RFAs for building maintenance within two business days. Track work orders and PMs to determine whether we meet recently established annual metric.
- Create schedule for second Re-Accreditation in 2023 and begin documenting compliance.
- Review all Public Works policies and procedures to ensure they are current. Update as necessary. Note review date on spreadsheet.
- Continue to keep Urban Forest Management Plan and Tree Inventory items current. Work with GIS coordinator to improve reporting and tracking of tree inventory on GIS system.
- Address all engineering analysis RFAs with a goal of initiating the RFA in two business days.

#### Planning and Development Services

- Continue to provide the most accurate and current information on the City's website for public view.
- Continue to work on microfilming all planning and engineering project files.
- Continue our commitment to ensuring each Planner of the Day interaction (1) entails the highest level of professionalism, (2) provides timely and accurate information, and (3) fosters public interest and engagement in the City's planning and development processes.
- Continue to provide timely response to all code enforcement requests.
- Continue to provide timely response to all inquiries.

## 2021 GOALS (CONTINUED)

### Activity - Providing and encouraging cultural and recreational activities

#### Parks, Recreation, and Arts

- Continue to plan and implement a Comprehensive Community Parks, Recreation and Arts Program which is cost effective, maximizes existing community resources and expands the overall benefits to our Chesterfield residents and their guests. With the Master Plan completed, expand elements identified by residents such as Fitness and Senior Programming. Identify ways to expand tournament usage at the CVAC, Youth Soccer programs along with youth and adult volleyball leagues, teen events, ticketed events and large scale community events at the Amphitheater and Central Park.
- Partner with other cities in the Creative Communities Alliance and build the network to help each other bring more art opportunities across the eastern Missouri region.
- Continue to expand the art shows at City Hall once the COVID-19 restrictions are lifted by St. Louis County to build on its popularity and request for more art-activated events.
- Continue to develop new ways to bring users to the CVAC and expand on our current offerings. Increase youth soccer to over 300 participants, increase summer camp to an average of 60 children per week, extend the weeks camp will be in session, increase numbers in all of our runs, work with tournament users as well as our partners to increase tournaments and league play at CVAC, and successfully create and execute another youth run along with a yoga offering and storybook walk.
- Expand usage of sand volleyball courts by partnering with outside organizations such as Sports Monster and local universities. Host at least one in-house adult recreational tournament.
- Increase awareness of the Backstoppalooza event by promoting the event and participating in its success.
- Expand other programming including additional pickle ball clinics, golf, water fitness programs, educational seminars, bingos, and local trips.
- Identify ways to expand more active and passive recreational areas and pedestrian/bicycle travel within the Parks system and adjoining properties such as the Big Muddy and Railroad Park.
- Identify all public art in the City of Chesterfield on our app and put together a walking AP tour for the art.
- Utilize the Amphitheater and Central Park improvements to host additional community events. Expand the marketing plan using various media streams, radio, print, websites, Facebook, Twitter and our App to promote recreation and art activities. Host additional ticketed events in 2021.
- Create Entertainment Plaza that will provide better customer service, traffic flow, and an overall better experience for our patrons.
- Continue to enhance pollinator areas and Monarch Flyway Habitat. Initiate NRPA Monarch Planting Program in additional areas in our parks along with additional Eagle Scout projects throughout our parks system.
- Expand native planting areas to reduce the mowing and watering of grass to conserve water and staff workload.
- Development of the event grounds to host additional events east of the CVAC.
- Develop a native tree walk at Eberwein Dog Park.
- Increase honeysuckle eradication throughout our parks working with the CCEAC and volunteers. Identifying future projects with Logan University around our new park area.

#### Public Works

- Continue to encourage MODOT and St. Louis County to appropriately sign their streets.
- Complete design and agency coordination for Riparian Trail. Bid project and begin construction in 2021.
- Acquire easements necessary for Phase VI of the Monarch-Chesterfield Levee trail construction. Project cannot proceed until easements are acquired and Levee District project is completed.
- Continue to review all Special Activity permits and visually inspect all permit routes utilizing public right of way.

#### Planning and Development Services

- Continue to provide staff resources and expertise to assist with development and expansion of park lands, including Logan Park and the newly acquired land adjacent to Central Park.
- Continue to provide staff resource to citizen committee for the promotion and preservation of the City's history.
- Continue to seek to incorporate public works of art into zoning requirements. Additionally, the Department will continue to work closely with the Department of Parks, Recreation, and Arts to ensure a varied and interesting array of public art installations, with each installation being optimally located to provide the maximum public exposure and interaction.

## 2021 GOALS (CONTINUED)

### Investment - Maintain and enhance property values

#### Parks, Recreation, and Arts

- Sell sponsor bricks for Veterans Honor Park and benches throughout the year for a fall installation of pavers and plaques.
- Explore additional synthetic turf infields with CBSA.
- Establish a better schedule for preventive maintenance of the fields based on projected usage. Work with IT on an inventory app.
- Continue to work with Public Works to expand concrete as needed for CVAC as funds become available.
- Continue to improve water retention areas, cleaning out and replanting as needed.
- Plan for the Ameren Trail by working with subdivision trustees and Ameren in Wards III and IV.

#### Public Works

- Keep streets and sidewalks in good condition. Ensure trees are trimmed to allow passage through streets and sidewalks.
- Continue funding and advertising of the Emerald Ash Borer (EAB) Plan. Remove at least 960 Ash Trees.
- Continue to administer the Residential Sanitary Sewer Lateral Repair Program in an expeditious manner, in order to effectively and efficiently address defects in the sewer laterals.
- Continue the aggressive reconstruction of City sidewalks, utilizing the additional \$300,000 (\$500,000 total) allocated by City Council.
- Continue to fine tune the five-year plan and effectively manage the funds allocated by City Council for street improvements.
- Continue to participate in CDBG program and utilize funds to replace ADA Sidewalk ramps. Check all ADA ramps which abut capital improvement projects and improve those which do not meet standard.
- View traffic patterns on Schoettler to determine whether additional improvements are necessary.
- Apply for grant funding again in 2021 - for Wilson Avenue reconstruction.
- Manage facility improvements located within facilities capital plan.
- Manage Wild Horse Parkway bridge overlay in 2021.
- Continue to improve and enhance the five year capital plan.
- Continue to implement and refine procedures established in new transition planm, including finishing inspection of all City sidewalk (three-year cycle).

#### Planning and Development Services

- Continue cooperative assistance and review of plans and violations involving trees and vegetation with the City's Arborist.
- Continue to review projects for compliance with architectural standards and continue working in cooperation with Architectural Review Board on those items requiring their review and recommendation.
- Continue to maintain City standards with professional and responsive code enforcement and plan review.
- Continue UDC updates to capture development trends, statutory requirements, and emerging needs.
- Continue to work with other departments within the City to maintain city standards for new businesses and special events.

## 2021 GOALS (CONTINUED)

### Security - Ensure a responsible and secure environment

#### Parks, Recreation, and Arts

- Invite Police Department to re-train staff on the active shooter program prior to the spring 2021 season.
- Work with Police Department to have a more proactive focus on events at the CVAC.
- Continue to review and update practices and procedures that cover the events throughout our Parks system with Police and Security team.

#### Public Works

- Respond to inclement weather in a pro-active way by applying de-icing materials before snow and ice storm reach area.
- Continue to assess program and make improvements as necessary.
- Continue responding to Missouri One Call tickets. By identifying potential conflicts prior to construction, investment in the existing utility system is preserved.
- Continue to work with SEMA for possible new map implementation in 2021.
- Obtain bid documents and construction estimate for possible construction in 2021.
- Review Stand by Duty to ensure it is functioning as intended.
- Continue to monitor signage for appearance and retro reflectivity requirements. Replace signs as necessary.

#### Planning and Development Services

- Continue receiving feedback from the Police Department on Crime Prevention through Environmental Design.
- Continue responding to code enforcement matters and requests for action in a timely manner and work with COPS program.
- Continue to use the City's traffic model and other tools to review the impact on proposed developments on the existing network and provide recommendations on traffic improvements to accommodate said proposals. Continue working with area agencies in this effort.

## BASIS OF BUDGETING

The City of Chesterfield's accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liability, fund equity, revenues and expenditures or expenses.

The budgets of governmental funds (for example, the General Fund, special revenue funds, debt service funds and capital project funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the City (for example, outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are available and measurable.

The City of Chesterfield's proposed budget for 2021 has a General Fund, five special revenue funds (Public Safety Fund, Capital Improvement Sales Tax Trust Fund, Parks Sales Tax Fund, Sewer Lateral and Police Forfeiture), six debt service funds (City Hall Bonds 2004 Debt Service Fund, 2013 Parks Bond Debt Service Fund, 2014 Parks Bond Debt Service Fund, 2016 Parks Bond Debt Service Fund, and 2020 A&B Parks Bond Debt Service Funds) and one capital project fund (Chesterfield Valley Special Allocation Fund). The capital project funds are used to account for general capital improvement projects in the City which are not specifically required to be accounted for separately because of long-term financing. The budgets for these funds are also prepared on a modified accrual basis.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental fund types. Since appropriations lapse at year end, outstanding encumbrances are re-appropriated in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

In Proprietary Funds (Enterprise Funds and Internal Service Funds), the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. The City of Chesterfield does not currently have any Proprietary Funds.

The Comprehensive Annual Financial Report shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the City prepares its budget. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts and are excluded from the budgeting system.

## BUDGET PROCESS

The annual budget process is designed to meet the requirements of the ordinances of the City of Chesterfield and the statutes of the State of Missouri.

During the beginning of July of each year, the Finance Director prepares a budget calendar, a copy of which is included in this document. This calendar outlines the process through budget adoption and implementation.

The budget documents and instructions are distributed by the Finance Director to all of the departments. Each of the departments prepares their individual budgets while the Finance Director prepares revenue estimates for the upcoming year.

The Department Heads submit budget requests to the Finance Director who reviews them and requests additional information, if necessary. The City Administrator and Finance Director meet with each Department Head to review the budget requests. Based on these meetings, the City Administrator submits a proposed budget to the Mayor and City Council.

The Mayor and City Council hold a budget work session as a Finance and Administration Committee-of-the-Whole to review the entire proposed budget. The work session begins with a review of the City's Mission and Values statements to ensure linkage between the proposed budget and City goals. In addition, the City Council holds a public hearing to formally present the budget. Notice of this hearing is posted at least one week prior to the time of the hearing. A copy of the budget document is available for public inspection in the Department of Administration for at least 10 days prior to the passage of the budget by City Council.

Following the work session and a public hearing, the City Council adopts the budget by resolution, which goes into effect on the first day of January.

After the budget is adopted, it can be amended as shown below:

- *The annual budget may be revised by voice motion by a majority vote of the City Council. No revision of the budget is allowed to increase the budget in the event that funds are not available.*
- *Department Heads may make transfers within their department budget up to \$2,500 with prior approval of the Finance Director.*
- *Department Heads may make transfers within their department budget from \$2,500 up to \$5,000 with prior approval of the Finance Director and the City Administrator.*
- *Transfers within department budgets over \$5,000 may be made only with prior approval of a majority of the City Council by voice motion.*

Budget transfers between departments must be approved by a majority of the members of the City Council by voice motion.

Budget transfers from contingency accounts must be approved prior thereto by a majority of the members of the City Council by voice motion.

## FISCAL YEAR 2021 BUDGET CALENDAR

June 8, 2020	-	June 23, 2020	Finance Director prepares budget instructions
June 23, 2020			Finance Director distributes budget documents and instructions to departments
July 6, 2020	-	August 15, 2020	Departments submit personnel requests to Finance Director
July 15, 2020	-	August 28, 2020	Management Team conducts internal department meetings to analyze and prepare budget goals and departmental requests
July 15, 2020	-	August 28, 2020	Departmental requests for 2021 are submitted to the Finance Director
August 15, 2020	-	September 11, 2020	Finance Director prepares estimates of 2020 actual and 2021 estimated payroll costs and posts figures in budget system
August 15, 2020	-	September 11, 2020	All departments submit 2021 budget goals to Finance Director
August 31, 2020	-	September 25, 2020	Department of Administration does preliminary review of budgets and obtains additional information from departments as needed
September 1, 2020	-	October 2, 2020	City Administrator and Finance Director meet with Department Heads to discuss budget requests
September 11, 2020	-	October 20, 2020	City Administrator and Finance Director meet to review revenue estimates and budget documents prior to submission to City Council
September 25, 2020	-	October 2, 2020	Finance Director prepares consolidation of budget requests and finalizes revenue estimates
October 6, 2020	-	October 6, 2020	City Council meets as an F&A "Committee of the Whole" at a budget workshop
October 7, 2020	-	December 3, 2020	Finance Director prepares supplemental information for budget document in conjunction with application for Government Finance Officer's Association Distinguished Budget Preparation Award
October 7, 2020	-	December 3, 2020	City Administrator completes budget message
October 7, 2020	-	December 3, 2020	City Administrator submits proposed budget document to City Council
October 27, 2020			City Council meets as an F&A "Committee of the Whole" at a budget workshop (second meeting)
October 28, 2020	-	December 11, 2020	Finance Director makes final amendments to budget based on City Council recommendations
November 10, 2020			City Council meets as an F&A "Committee of the Whole" at a budget workshop (third meeting)
November 23, 2020			Finance Director publishes notice of public hearing
November 24, 2020			City Council meets as an F&A "Committee of the Whole" at a budget workshop (fourth meeting, if necessary)
December 3, 2020			Entire amended budget document is submitted to City Council
December 7, 2020			Finance Director and City Administrator present proposed budget at a Public Hearing prior to regularly scheduled City Council meeting
December 7, 2020			Budget is Adopted at regular City Council meeting by resolution
January 1, 2021			Adopted budget is recorded on the books and goes into effect
January 2, 2021			Official budget document is distributed
January 15, 2021			Department Heads submit 2020 accomplishments to Finance Director

Note: Budget process completed earlier than planned. Budget resolution adopted by City Council at November 16, 2020 meeting. Budget is effective January 1, 2021.



## MAJOR BUDGET POLICIES

### Fund Reserve Level

The City attempts to maintain a reserve level of a minimum of 40% of general fund expenditures, including all operating transfers out (adopted on November 3, 2007). This is considered a prudent reserve level for meeting unanticipated expenditure requirements, a major revenue shortfall, or an emergency. The budget for fiscal year 2021 meets that goal with more than 40%, unbudgeted fund balance as of December 31, 2021.



### Pay Structure

The City has adopted a competitive compensation plan. Market studies are periodically performed and pay grades are updated if necessary. The City adjusts pay scales each July 1st based on the prior June's Consumer Price Index (CPI) and other factors. Due to the Pandemic in 2020, City Council suspended merit increases and adjustments to pay scales.

### Annual Salary Adjustments

One of the perennial issues for City governments during the budget process concerns annual pay increases for City employees. The 2021 budget includes a 2.5% pool for merit increases for non-FOP employees and merit increases per the FOP contract.

### Capital Asset Expenditure

Expenditures of \$5,000 or more on items having an expected life of over a year are normally considered to be capital assets for the purpose of classification of expenditures. The City budget appropriates General Fund monies for those capital assets used to provide services within the normal operation of the City.

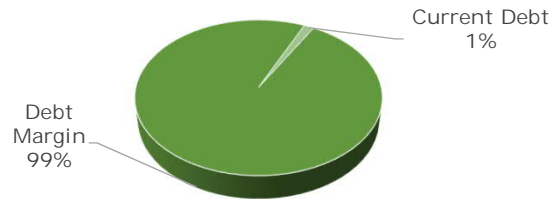
### Revenue Policy

The City attempts to maintain a diversified revenue system to shelter it from short-run fluctuations in any one revenue source. The City considers market rates and charges levied by other public and private organizations for similar services in establishing rates, fees and charges. The City attempts to establish user charges and fees at a level related to the cost of providing the service.

### Debt Management

Bonded indebtedness is limited by Sections 95.115 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property. Based on the 2020 assessed valuation of \$2,265,131,072, the City's legal debt limit is \$226,513,107.

The City has \$2.4 million in certificates of participation for the construction of a City Hall, \$30.3 million in certificates of participation for parks projects and \$0.9 million in limited General Obligation Bonds for the Brandywine NID. The certificates of participation, however, do not count against the City's legal debt limit.



The City reviews each potential issue of debt either in house or through an independent financial advisor on a case-by-case basis.

The maintenance of a high fund balance in the General Fund provides the necessary cash to avoid the need for short-term borrowing.

The City confines long-term borrowing to capital improvements or projects that cannot be financed from current revenues, and where the issuance of long-term debt is required, it pays back the bonds within a period not to exceed the expected useful life of the project. The City attempts to keep the average maturity of general obligation bonds at or below 20 years which approximates the useful life of assets built with debt proceeds. When practical, the City uses special assessments, revenues, tax increment or other self-supporting bonds.

The City does not incur long-term debt to support current operations.

The City maintains a sound relationship with all bond-rating agencies and keeps them informed about current capital projects.

### Capital Improvement Projects

The City appropriates funds from the General Fund for the planning, acquisition, and construction of major capital facilities. In addition, the City uses its 1/2-cent Capital Improvement Sales Tax Fund for streets and sidewalks. This includes reconstructing streets, sidewalks, storm sewers, and highway beautification projects. These projects are not normally considered on-going or regular maintenance.

The City has issued general obligation bonded debt and certificates of participation for the planning, acquisition, and construction of major capital facilities. This includes buildings, storm sewers, and highway beautification projects. These projects are not normally considered on-going or regular maintenance.

The financial integrity of the City's operating debt service and capital improvement budgets are maintained in order to provide services, construct and maintain public facilities, streets and utilities.

The City updates its five-year forecast on an annual basis to plan for the acquisition of capital equipment and resources to pay for those acquisitions. The City coordinates decision making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities.

The City attempts to maintain all of its assets at a level adequate to protect the City's investments and to minimize future maintenance and replacement costs.

#### Cash and Investment Policy

State statutes authorize Missouri local governments to invest in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri, or the City itself, time deposit certificates and repurchase agreements. It is the policy of the City of Chesterfield to invest public funds in a manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

The City has a formal cash and investment policy on file, adopted on December 21, 1992 and last revised on October 7, 2002, that stipulates the objectives, delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, authorized and suitable investments, collateralization, safekeeping and custody, diversification, maximum maturities, internal controls, performance standards, and reporting requirements.

#### Balanced Budget Defined

In accordance with Missouri Statutes, a balanced budget for the City is defined as available fund reserves plus estimated revenues equal or greater than estimated appropriations.

## BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Chesterfield for its Annual Budget for the fiscal year beginning January 1, 2020.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operation guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Chesterfield**

**Missouri**

For the Fiscal Year Beginning

**January 1, 2020**

A handwritten signature in black ink that reads "Christopher P. Morill".

Executive Director

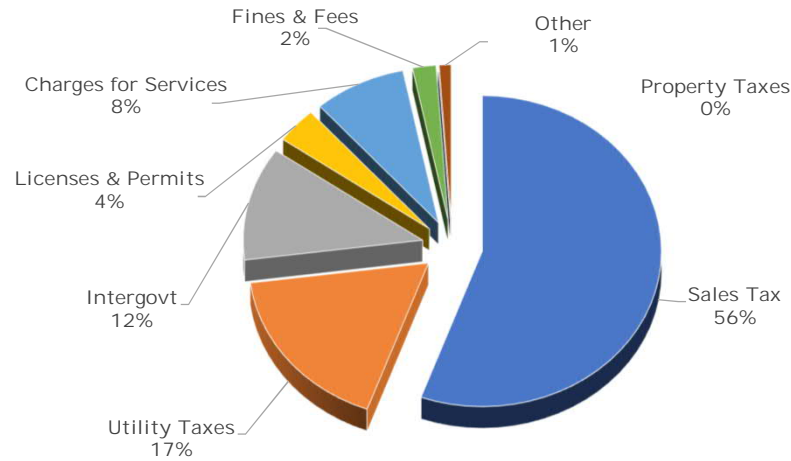


## 2021 BUDGETED REVENUES AND EXPENDITURES BY FUND

(in Thousands (000's) of Dollars)

General Fund		Special Revenue					Capital Projects	Debt Service					Total Government
		Public Safety Fund	Capital Improvements Fund	Parks Fund	Sewer Lateral Fund	Police Forfeiture Fund	Chesterfield Valley Special Allocation	City Hall Bonds 2004	2013 Parks Bonds	2014 Parks Bonds	2016 Parks Bonds	2020 Parks Bonds	
Fund Balance, January 1	\$ 9,946	\$ (0)	\$ 64	\$ 1,935	\$ 383	\$ 60	\$ 348	\$ 3,091	\$ (3)	\$ 2,861	\$ 0	\$ -	\$ 18,686
<u>Revenues</u>													
Sales Tax	6,834	2,508	5,423	6,380	-	-	-	-	-	-	-	-	\$21,144
Utility Taxes	6,625	-	-	-	-	-	-	-	-	-	-	-	\$6,625
Intergovernmental	3,940	551	-	-	-	5	-	-	-	-	-	-	\$4,496
Licenses and Permits	1,417	-	-	-	-	-	-	-	-	-	-	-	\$1,417
Charges for Services	85	430	-	2,209	440	-	-	-	-	-	-	-	\$3,165
Court Receipts	793	15	-	-	-	-	-	-	-	-	-	-	\$808
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Other Revenues	331	-	-	29	-	-	50	-	-	-	-	-	\$410
Total Revenue	\$ 20,025	\$3,504	\$5,423	\$8,618	\$440	\$5	\$50	\$0	\$0	\$0	\$0	\$0	\$38,064
<u>Expenditures</u>													
Executive & Legislative	74												\$74
Department of Administration													
City Administrator	549												\$549
Finance	608												\$608
Information Technology	917												\$917
Courts	293												\$293
Central Services	1,214												\$1,214
Customer Service	72												\$72
Police Department		11,390				-							\$11,390
Public Services													
Planning and Development	800												\$800
Public Works	5,651		552		440		150						\$6,794
Parks Department													\$0
Parks and Recreation				3,564									\$3,564
Arts and Entertainment				547									\$547
Aquatics				608									\$608
CVAC Concession				525									\$525
Central Park Concession				44									\$44
Sports and Wellness				478									\$478
Capital Items for All Departments	388	338	4,388	116	-	15	-	1,489	2,297	-	350	419	\$5,244
Debt Service													\$4,555
Total Expenditures	\$ 10,566	\$11,728	\$4,940	\$5,880	\$440	\$15	\$150	\$1,489	\$2,297	\$0	\$350	\$419	\$38,275
Transfers To / (From) Other Funds	8,228	(8,224)	-	-	-	-	-	-	-	-	-	-	\$4
Change in Fund Balance	1,231	-	482	2,738	-	(10)	(100)	(1,489)	(2,297)	-	(350)	(419)	(214)
Fund Balance, December 31	\$ 11,178	\$ (0)	\$ 546	\$ 4,673	\$ 383	\$ 50	\$ 248	\$ 1,602	\$ (2,300)	\$ 2,861	\$ (350)	\$ (419)	\$ 18,471

## 2021 BUDGETED REVENUE BY SOURCE

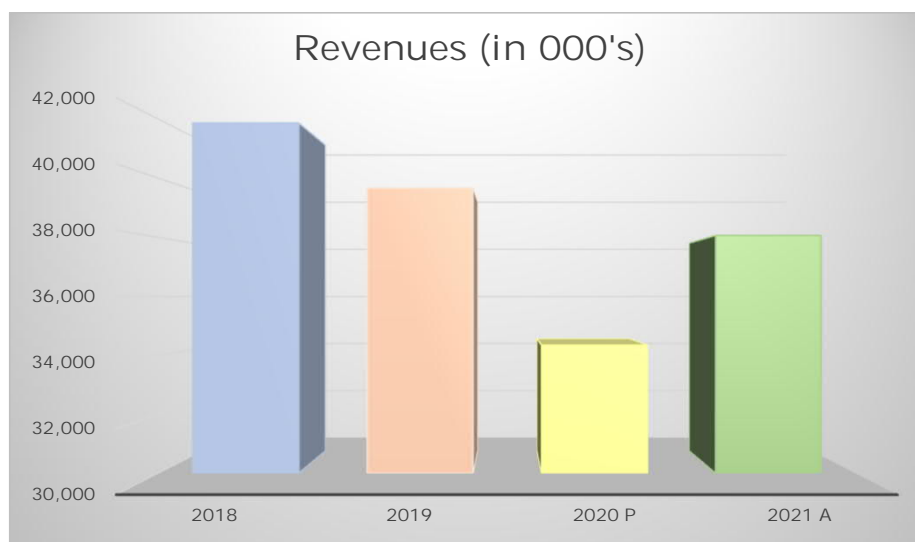


All Amounts in Thousands (000's)

Fund	Sales Tax	Utility Taxes	Intergovt	Licenses & Permits	Charges for Services	Fines & Fees	Property Taxes	Other	Total
General Fund	\$6,834	\$6,625	\$3,940	\$1,417	\$85	\$793	\$0	\$331	\$20,025
Capital Improvement	5,423	-	-	-	-	-	-	-	5,423
Parks Sales Tax	6,380	-	-	-	2,209	-	-	29	8,618
Public Safety	2,508	-	551	-	430	15	-	-	3,504
Sewer Lateral	-	-	-	-	440	-	-	-	440
Police Forfeiture	-	-	5	-	-	-	-	-	5
Special Allocation	-	-	-	-	-	-	-	50	50
Non-Major Debt Service	-	-	-	-	-	-	-	-	-
Totals	\$ 21,144	\$ 6,625	\$ 4,496	\$ 1,417	\$ 3,165	\$ 808	\$ -	\$ 410	\$ 38,064
Percent of Total	56%	17%	12%	4%	8%	2%	0%	1%	

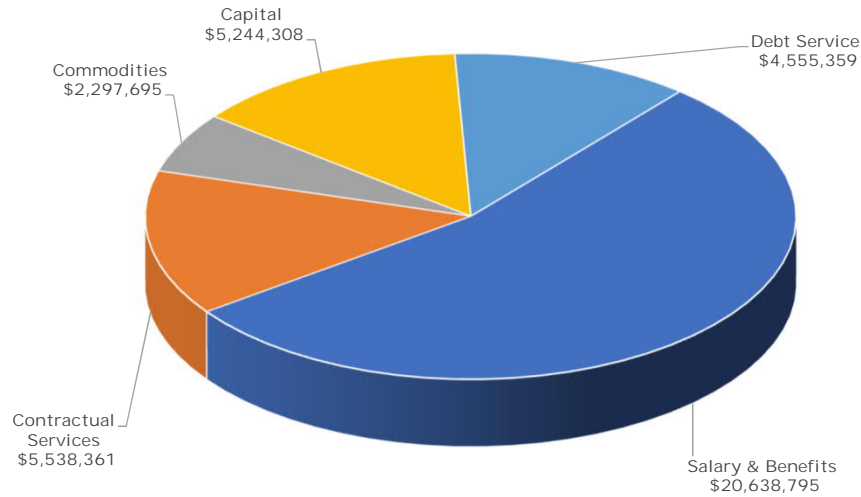
## REVENUE SUMMARY BY FUND

Fund	Actual 2018	Actual 2019	Projected 2020	Adopted 2021	% Change 2020 to 2021
General					
General Fund	\$ 21,766,624	\$ 21,000,919	\$ 19,040,345	\$ 20,024,890	5.17%
Special Revenue					
Capital Improvement Sales Tax	6,777,734	5,520,922	5,021,359	5,422,596	7.99%
Public Safety	3,971,661	3,696,968	3,446,496	3,503,956	1.67%
Parks Sales Tax	8,822,575	8,926,647	6,411,209	8,617,811	34.42%
Sewer Lateral	433,760	435,583	425,000	440,000	3.53%
Police Forfeiture	37,836	5,378	-	5,000	0.00%
	20,043,566	18,585,498	15,304,064	17,989,363	17.55%
Capital Projects					
Chesterfield Valley Special Allocation	54,738	81,658	977	50,000	0.00%
Debt Service					
Parks 1998 Debt Service	500	500	500	500	0.00%
2013 Parks Bonds Debt Service	1,455	1,173	-	-	0.00%
2014 Parks Bonds Debt Service	448	353	-	-	#DIV/0!
2016 Parks Bonds Debt Service	1,172	326	-	-	0.00%
2020A Parks Bonds Debt Service	-	-	-	-	0.00%
2020B Parks Bonds Debt Service	-	-	-	-	0.00%
City Hall Bonds 2004 Debt Service	703	259	-	-	0.00%
	4,278	2,611	500	500	0.00%
<b>TOTAL</b>	<b>41,869,207</b>	<b>39,670,686</b>	<b>34,345,886</b>	<b>38,064,753</b>	<b>10.83%</b>





## 2021 BUDGET EXPENDITURES BY ELEMENT



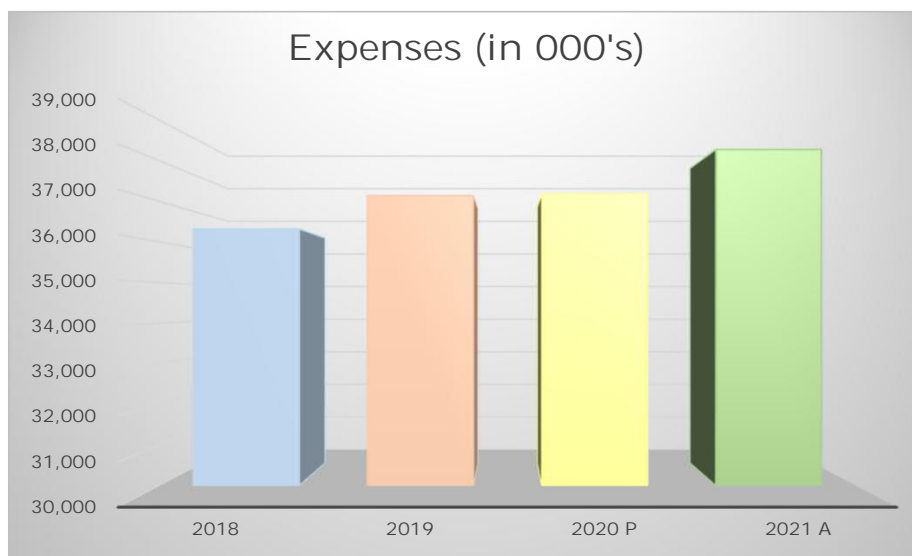
Fund	Salary & Benefits	Contractual Services	Commodities	Capital	Debt Service	Total
General Fund	\$6,642,903	\$2,634,066	\$900,850	\$387,702	\$0	\$10,565,521
Capital Improvement Sales Tax	280,310	272,000	-	4,388,006	-	4,940,316
Parks Sales Tax	3,585,396	1,026,267	1,153,100	115,500	-	5,880,263
Public Safety	10,130,186	1,016,028	243,745	337,983	-	11,727,942
Sewer Lateral	-	440,000	-	-	-	440,000
Police Forfeiture	-	-	-	15,117	-	15,117
Chesterfield Valley Special Alloc	-	150,000	-	-	-	150,000
City Hall Bonds 2004 Debt Service					1,489,200	1,489,200
2013 Parks Bonds Debt Service					2,297,126	2,297,126
2014 Parks Bonds Debt Service					-	-
2016 Parks Bonds Debt Service					350,028	350,028
2020A Parks Bonds Debt Service					106,422	106,422
2020B Parks Bonds Debt Service					312,583	312,583
<b>Totals</b>	<b>\$ 20,638,795</b>	<b>\$ 5,538,361</b>	<b>\$ 2,297,695</b>	<b>\$ 5,244,308</b>	<b>\$ 4,555,359</b>	<b>\$ 38,274,518</b>
Percent of Total	54%	14%	6%	14%	12%	

Note: In order to clarify expenditure types, operating transfers have been eliminated from debt transactions, it should be noted:

- City Hall bonds are funded by transfers from the General Fund
- 2013, 2014, 2016, 2020A, and 2020B Park Bonds are funded by a transfer from the Parks Sales Tax Fund
- 2014 Park Bonds were Advanced Refunded in the 2020 Park Bonds

## APPROPRIATIONS SUMMARY BY FUND

Fund	Actual 2018	Actual 2019	Projected 2020	Adopted 2021	% Change 2020 to 2021
General					
General Fund	\$ 9,034,259	\$ 10,236,066	\$ 10,208,068	\$ 10,565,521	3.50%
Special Revenue					
Capital Improvement Sales Tax	5,555,089	4,757,461	6,568,395	4,940,316	-24.79%
Public Safety	10,982,362	11,084,771	11,319,257	11,727,942	3.61%
Parks Sales Tax	5,568,047	5,754,215	3,809,620	5,880,263	54.35%
Sewer Lateral	465,689	444,131	420,000	440,000	4.76%
Police Forfeiture	40,287	29,495	34,883	15,117	-56.66%
	22,611,474	22,070,072	22,152,155	23,003,638	3.84%
Capital Projects					
Chesterfield Valley Special Allocation	57,850	116,182	3,500	150,000	4185.71%
Debt Service					
Parks 1998 Debt Service	-	-	-	-	0.00%
2013 Parks Bonds Debt Service	2,090,575	2,157,975	2,226,876	2,297,126	3.15%
2014 Parks Bonds Debt Service	578,550	577,900	576,950	-	-100.00%
2016 Parks Bonds Debt Service	347,512	347,540	350,728	350,028	-0.20%
2020A Parks Bonds Debt Service	-	-	-	106,422	100.00%
2020B Parks Bonds Debt Service	-	-	-	312,583	100.00%
City Hall Bonds 2004 Debt Service	1,600,150	1,632,789	1,661,700	1,489,200	-10.38%
	4,616,787	4,716,204	4,816,254	4,555,359	-5.42%
<b>TOTAL</b>	<b>36,320,370</b>	<b>37,138,524</b>	<b>37,179,977</b>	<b>38,274,518</b>	<b>2.94%</b>





## PERSONNEL REQUIREMENTS

(Full Time Equivalents)

Department	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Change 2020/2021
Mayor & Council	9	9	9	9	0%
Administration	24	25	25	25	0%
Police	110	110	111	111	0%
Public Works	62	62	62	62	0%
Parks Sales Tax Fund	44	44	45	46	2%
Capital Sales Tax Fund	3	3	3	3	0%
<b>TOTAL</b>	<b>251</b>	<b>252</b>	<b>254</b>	<b>255</b>	<b>0%</b>

Population:	47,484	47,484	47,484	47,484
Employees per 1,000 Residents:	5.29	5.31	5.35	5.37

**2021 Changes:**  
City Council approved the addition of (1) Parks Maintenance Worker for the addition of Logan Park and acquisition of Central Park addition.

Functions/Programs	Full-time Equivalent Employees as of December 31,										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund</b>											
Executive & Legislative	9	9	9	9	9	9	9	9	9	9	9
Administration											
City Administrator	3	3	3	4	4	4	4	4	4	4	4
Customer Service	3	2	2	2	2	2	2	2	2	2	2
Finance	7	7	7	7	7	7	7	8	8	8	8
Information Technology	6	6	6	6	6	7	7	7	8	8	8
Municipal Court	3	3	3	3	3	3	3	3	3	3	3
Economic Development	1	1	1	1	1	1	1	1	1	1	1
<b>Total Administration</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>
Public Works											
Engineering	10	10	10	9	9	9	9	9	9	9	9
Planning	10	9	9	9	9	10	10	10	10	10	10
Street Maintenance	29	29	29	29	29	29	29	29	29	29	29
Vehicle Maintenance	5	5	5	6	6	6	6	6	6	6	6
Building Maintenance	6	6	6	7	8	8	8	8	8	8	8
<b>Total Public Works</b>	<b>60</b>	<b>59</b>	<b>59</b>	<b>60</b>	<b>61</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<b>Total General Fund</b>	<b>91</b>	<b>89</b>	<b>89</b>	<b>91</b>	<b>92</b>	<b>94</b>	<b>94</b>	<b>95</b>	<b>96</b>	<b>96</b>	<b>96</b>
<b>Public Safety Fund (2011 - 2017 included in General Fund)</b>											
Police											
Officers	84	84	86	92	94	94	101	101	101	101	101
Civilians	8	8	8	8	8	9	9	9	9	10	10
<b>Total Public Safety Fund</b>	<b>92</b>	<b>92</b>	<b>94</b>	<b>100</b>	<b>102</b>	<b>103</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>111</b>	<b>111</b>
<b>Parks Sales Tax Fund</b>											
Parks and Recreation	32	35	36	37	38	38	38	36	36	39	37
Arts and Entertainment	0	0	0	0	0	0	0	3	3	3	3
Aquatics	0	0	0	0	0	0	0	1	1	1	1
CVAC Concession	2	2	4	4	4	4	4	4	4	2	2
Sports and Wellness	0	0	0	0	0	0	0	0	0	0	3
<b>Total Parks Sales Tax Fund</b>	<b>34</b>	<b>37</b>	<b>40</b>	<b>41</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>44</b>	<b>44</b>	<b>45</b>	<b>46</b>
<b>Capital Impr. Sales Tax Fund</b>											
Public Works	2	2	2	3	3	3	3	3	3	3	3
<b>Total Personnel (All Funds)</b>	<b>219</b>	<b>220</b>	<b>225</b>	<b>234</b>	<b>238</b>	<b>241</b>	<b>248</b>	<b>251</b>	<b>252</b>	<b>254</b>	<b>255</b>

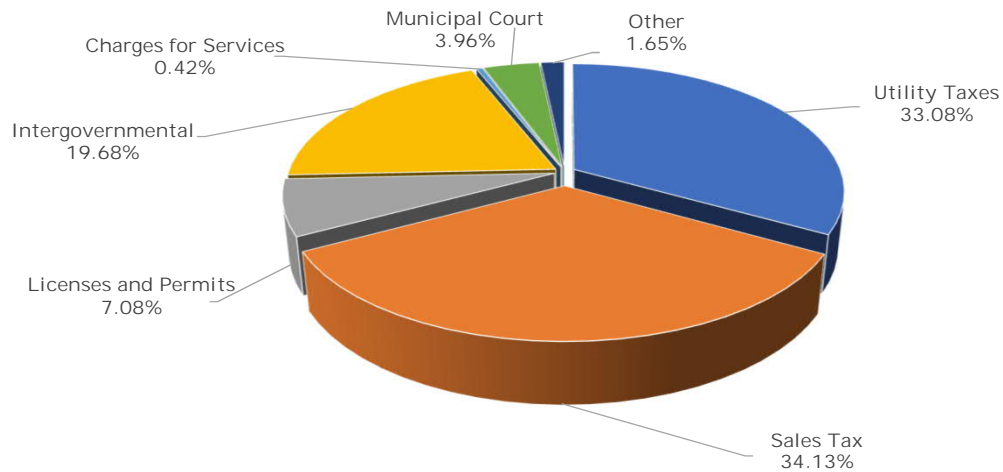
## GENERAL FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 (AUDITED)	2019 (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 9,293,436	\$ 11,830,093	\$ 10,648,609	\$ 9,946,425
<b>REVENUES:</b>				
Sales Tax	\$6,993,739	\$7,193,842	\$6,605,006	\$6,834,150
Utility Taxes	7,352,340	6,715,585	6,319,451	6,625,000
Intergovernmental	4,010,577	4,047,508	3,898,312	3,940,000
Licenses and Permits	1,523,010	1,490,178	1,386,470	1,416,870
Charges for Services	55,483	107,313	58,025	85,100
Court Receipts	847,725	779,665	505,850	793,060
Property Taxes	-	-	-	-
Other Revenues	983,751	666,828	267,231	330,710
<b>TOTAL REVENUE</b>	<b>\$ 21,766,624</b>	<b>\$ 21,000,919</b>	<b>\$ 19,040,345</b>	<b>\$ 20,024,890</b>
<b>EXPENDITURES:</b>				
Executive & Legislative	\$69,458	\$70,788	\$72,272	\$74,122
Department of Administration				
City Administrator	514,037	477,297	408,711	549,226
Finance	473,259	557,667	586,227	607,549
Information Technology	704,045	799,514	835,475	917,039
Courts	258,997	254,155	276,649	292,529
Central Services	1,161,423	1,242,256	1,175,035	1,213,769
Customer Service	48,958	70,376	66,324	72,283
Public Services				
Planning and Development	764,902	960,643	753,396	799,833
Public Works	5,022,402	5,578,580	5,739,680	5,651,469
Capital Items for All Departments	16,778	224,790	294,299	387,702
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,034,259</b>	<b>\$ 10,236,066</b>	<b>\$ 10,208,068</b>	<b>\$ 10,565,521</b>
TRANSFERS TO / (FROM) OTHER FUNDS	10,195,708	11,946,338	9,534,461	8,228,186
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 19,229,967</b>	<b>\$ 22,182,404</b>	<b>\$ 19,742,529</b>	<b>\$ 18,793,707</b>
Net Change in Fund Balance	2,536,657	(1,181,484)	(702,184)	1,231,183
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 11,830,093</b>	<b>\$ 10,648,609</b>	<b>\$ 9,946,425</b>	<b>\$ 11,177,608</b>

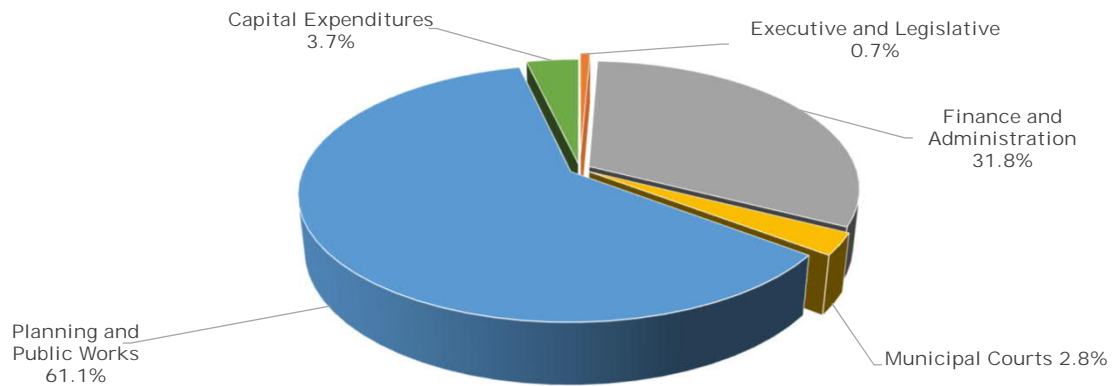
## GENERAL FUND REVENUES BY SOURCE

	Actual 2018	Actual 2019	Projected 2020	Adopted 2021	% Change 2020 to 2021	% of Total
Utility Taxes	\$ 7,352,340	\$ 6,715,585	\$ 6,319,451	\$ 6,625,000	4.84%	33.08%
Sales Tax	6,993,739	7,193,842	6,605,006	6,834,150	3.47%	34.13%
Licenses and Permits	1,523,010	1,490,178	1,386,470	1,416,870	2.19%	7.08%
Intergovernmental	4,010,577	4,047,508	3,898,312	3,940,000	1.07%	19.68%
Charges for Services	55,483	107,313	58,025	85,100	46.66%	0.42%
Municipal Court	847,725	779,665	505,850	793,060	56.78%	3.96%
Other	983,751	666,828	267,231	330,710	23.75%	1.65%
<b>TOTAL</b>	<b>\$ 21,766,624</b>	<b>\$ 21,000,919</b>	<b>\$ 19,040,345</b>	<b>\$ 20,024,890</b>	<b>5.17%</b>	



## GENERAL FUND APPROPRIATIONS SUMMARY

	Actual 2018	Actual 2019	Projected 2020	Adopted 2021	% Change 2020 to 2021	% of Total
GENERAL GOVERNMENT:						
Executive and Legislative	\$ 69,458	\$ 70,788	\$ 72,272	\$ 74,122	2.56%	0.7%
Finance and Administration	2,901,722	3,147,110	3,071,772	3,359,866	9.38%	31.8%
Municipal Courts	258,997	254,155	276,649	292,529	5.74%	2.8%
Planning and Public Works	5,787,303	6,539,223	6,493,076	6,451,302	-0.64%	61.1%
Capital Expenditures	16,778	224,790	294,299	387,702	31.74%	3.7%
<b>TOTAL</b>	<b>\$ 9,034,259</b>	<b>\$ 10,236,066</b>	<b>\$ 10,208,068</b>	<b>\$ 10,565,521</b>	<b>3.50%</b>	





## GENERAL FUND

### DETAIL OF CAPITAL EXPENDITURES

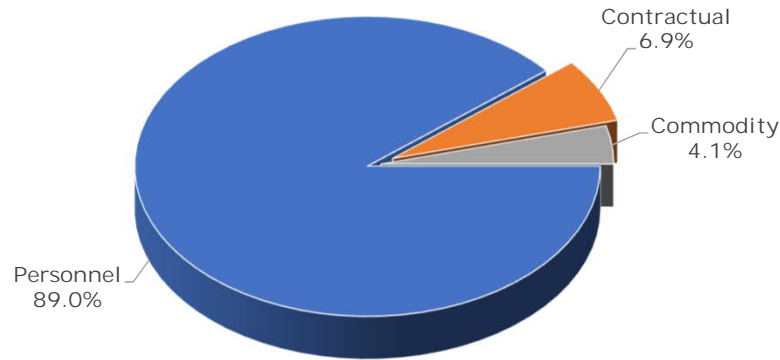
DEPARTMENT/ACTIVITY	DESCRIPTION	AMOUNT	ACTIVITY TOTAL
<u>INFORMATION TECHNOLOGY</u>			
	Replacement Management Server	\$ 12,000	
	Replacement PWF Server	12,000	
	Replacement Microfilm System	11,000	
	Replacement FaxFinder Fax Appliance	10,000	\$ 45,000
<u>PUBLIC WORKS</u>			
Street Maintenance	EZ Breaker with Trailer S-218	\$ 35,000	
	Skid Steer S-257	29,900	
	Skid Steer Planer Attachment ML-10	15,500	
	Sidewalk Grinder S-260 with vacuum	10,000	
	Skid Steer Trailer S-305	9,600	\$ 100,000
Vehicle Maintenance	1 Ton Truck to replace Fleet Service Truck S-60	\$ 72,001	
	Fuel Depot Pumps with monitoring system	32,001	
	Fuel key readers and associated software	27,000	
	Lube Hose Reels	11,500	
	Large Tire Changer	10,500	
	134A Freon Recycling Unit	6,700	\$ 159,702
Facility Maintenance	City Hall recaulking	\$ 60,000	
	Kitchen appliances	18,000	
	PMF ice machine	5,000	\$ 83,000
TOTAL CAPITAL EXPENDITURES			\$ 387,702



## LEGISLATIVE APPROPRIATIONS

Division	Personnel	Contractual	Commodity	Capital	Division Total
Executive & Legislative	\$65,942	\$5,130	\$3,050	\$0	\$74,122
	89.0%	6.9%	4.1%	0.0%	

### By Element:



## LEGISLATIVE PERSONNEL REQUIREMENTS

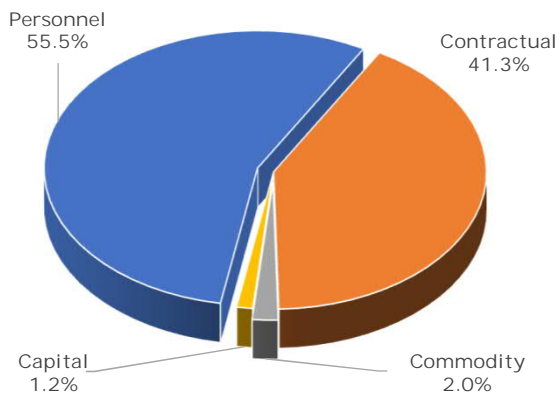
Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	% Change '20 to '21
Executive & Legislative	9	9	9	9	0.0%

The legislative department accounts for the Mayor and City Council. The Mayor is the Chief Executive Officer of the City. He presides at City Council meetings and may vote on legislation to break a tie. The Mayor is elected at large for a four-year term. The eight Councilmembers are the legislative branch of the City Government responsible for the adoption of the budget, the passage of local ordinances, and the establishment of policy. Councilmembers are elected to serve two-year overlapping terms; one Councilmember from each of the four wards is elected each year.

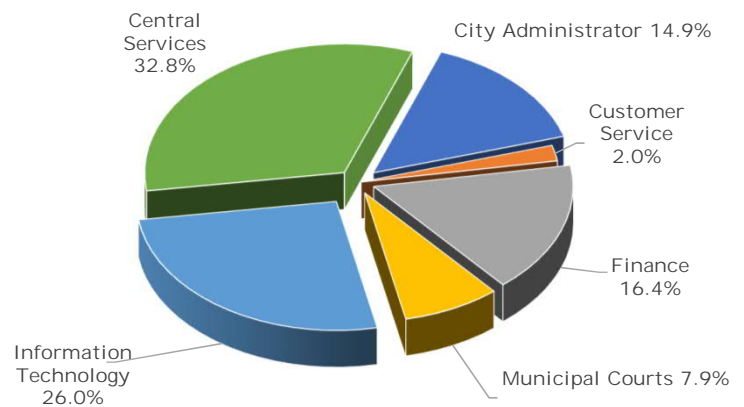
## DEPARTMENT OF ADMINISTRATION APPROPRIATIONS

Division	Personnel	Contractual	Commodity	Capital	Division Total
City Administrator	\$488,742	\$57,984	\$2,500	\$0	\$549,226
Customer Service	\$71,583	\$100	\$600	\$0	\$72,283
Finance	\$564,556	\$40,893	\$2,100	\$0	\$607,549
Municipal Courts	\$220,194	\$69,335	\$3,000	\$0	\$292,529
Information Technology	\$657,179	\$223,360	\$36,500	\$45,000	\$962,039
Central Services	\$50,000	\$1,136,269	\$27,500	\$0	\$1,213,769
<b>TOTAL</b>	<b>\$2,052,254</b>	<b>\$1,527,941</b>	<b>\$72,200</b>	<b>\$45,000</b>	<b>\$3,697,395</b>
	55.5%	41.3%	2.0%	1.2%	

By Element:



By Division:



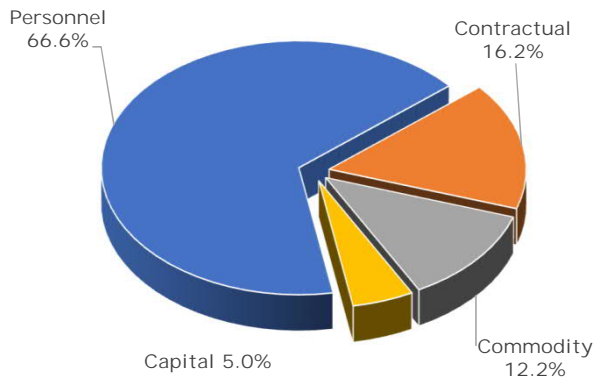
## DEPARTMENT OF ADMINISTRATION PERSONNEL REQUIREMENTS

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	% Change '20 to '21
City Administrator	4	4	4	4	0.0%
Economic Development	1	1	1	1	0.0%
Customer Service	2	2	2	2	0.0%
Finance	8	8	8	8	0.0%
Municipal Courts	3	3	3	3	0.0%
Information Technology	7	8	8	8	0.0%
<b>TOTAL POSITIONS</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0.0%</b>

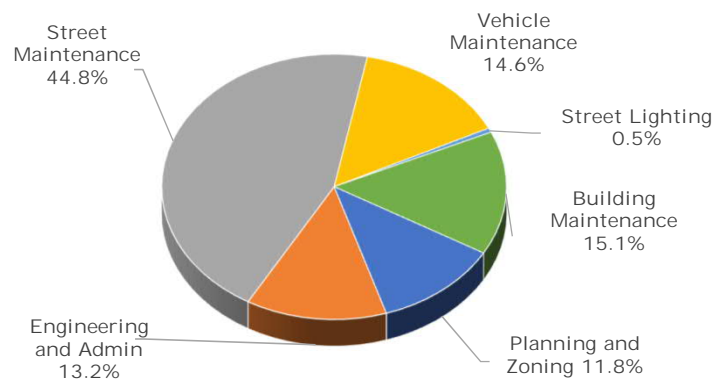
The City's Department of Administration provides a wide range of services to support and deliver services externally to the community and internally to other departments. It includes the divisions of the City Administrator, Community and Economic Development, Finance, the City Clerk, Information Technologies, and the Municipal Court.

PUBLIC WORKS APPROPRIATIONS					
Division	Personnel	Contractual	Commodity	Capital	Division Total
Planning and Zoning	\$751,133	\$45,700	\$3,000	\$0	\$799,833
Engineering and Admin	\$841,884	\$48,465	\$7,000	\$0	\$897,349
Street Maintenance	\$1,991,035	\$508,280	\$443,000	\$100,000	\$3,042,315
Vehicle Maintenance	\$418,677	\$102,100	\$313,000	\$159,702	\$993,479
Street Lighting	\$0	\$35,500	\$0	\$0	\$35,500
Building Maintenance	\$521,978	\$360,950	\$59,600	\$83,000	\$1,025,528
TOTAL	\$4,524,707	\$1,100,995	\$825,600	\$342,702	\$6,794,004
	66.6%	16.2%	12.2%	5.0%	

By Element:



By Division:



PUBLIC WORKS PERSONNEL REQUIREMENTS					
Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	% Change '20 to '21
Planning and Zoning	10	10	10	10	0.0%
Engineering and Admin	9	9	9	9	0.0%
Street Maintenance	29	29	29	29	0.0%
Vehicle Maintenance	6	6	6	6	0.0%
Street Lighting	0	0	0	0	0.0%
Building Maintenance	8	8	8	8	0.0%
TOTAL POSITIONS	62	62	62	62	0.0%

The Department of Public Works is responsible for maintenance of all City streets, sidewalks, and facilities, as well as engineering services including capital project administration, floodplain management, and administration of the sewer lateral program.

The Planning and Development Services Department is responsible for long and short range planning, review and inspection of new development, site plan and permit review, enforcement of City Code, Geographic Information System/mapping services.

## GENERAL FUND PERFORMANCE MEASURES

In addition to financial measurements, the City also uses performance measurements as an objective measurement of the progress made to achieve the City's goals.

### Municipal Courts

Year	Fines/Costs	Cases Filed	Warrants Issued	Trials Set	Court Sessions
2010	\$1,259,764	12,748	1,997	161	33
2011	\$1,226,101	11,462	2,236	75	34
2012	\$1,290,848	11,728	2,586	252	52
2013	\$1,272,870	12,669	2,474	186	52
2014	\$1,177,957	12,485	2,801	211	44
2015	\$1,065,157	9,665	2,617	105	44
2016	\$837,953	9,133	2,955	117	44
2017	\$711,087	7,872	3,152	141	44
2018	\$847,725	9,148	3,422	92	44
2019	\$779,665	8,062	3,681	89	44
2020	\$505,850	6,531	387	9	10

### Community Services and Economic Development

Year	Qualified Business Prospects	New Licensed Businesses	Media Releases
2010	19	170	29
2011	17	180	32
2012	20	164	25
2013	20	164	25
2014	18	263	14
2015	31	224	54
2016	28	158	45

## Public Works - Completed Work Orders

Year	Curbs	Partial Depth Patching	Property Restoration	Sidewalks	Signs	Slab Replacement
2008	35	30	375	100	200	10
2009	6	29	41	43	228	10
2010	21	25	39	94	250	13
2011	39	17	197	79	309	13
2012	31	22	35	169	565	22
2013	23	17	129	92	373	16
2014	45	33	88	95	348	24
2015	50	35	90	60	350	30
2016	19	17	N/A	N/A	460	32
2017	17	9	35	176	277	36

See Public Work Appropriation Section for additional information

## Public Works - Completed Work Orders, Continued

Year	Storm Sewer	Street Repair	Tree Trimming	Undermine
2008	60	75	1100	10
2009	38	50	750	12
2010	60	65	843	12
2011	23	60	534	5
2012	26	52	509	8
2013	43	64	220	635
2014	62	94	466	10
2015	65	100	470	15
2016	41	78	587	5
2017	24	99	556	3

See Public Work Appropriation Section for additional information

## SPECIAL REVENUE FUNDS SUMMARY

The City of Chesterfield utilizes special revenue funds to account for specific revenues that are legally restricted to expenditures for specific purposes. For the 2021 budget, the City has four special revenue funds in place. They are identified and discussed below with their approved budgets following.

The Capital Improvement Sales Tax Trust special revenue fund is used to account for the accumulation of resources from the one-half cent Capital Improvement sales tax passed by voters in 1997. The revenues were used to pay for principal and interest payments on R&S I and R&S II series bonds which were paid in full in 2019. In addition these revenues are used for the City's capital projects for annual infrastructure maintenance. A list of the type of maintenance is listed in the Detail of Capital Projects of this report. Infrastructure projects are determined by evaluating the condition of all City maintained streets, which in turn is used to establish priorities during development of the pavement maintenance plan.

The Parks Sales Tax special revenue fund is used to account for the accumulation of resources from the one-half cent parks sales tax passed by voters in 2004. All parks and recreation activity is tracked in this fund. The principal and interest payments on the Parks Bonds issued in 2005 (refunded in 2013), 2008 (refunded in 2016), 2009 (refunded in 2014 and 2020), and 2020 are made from revenues generated within this fund.

The Public Safety Fund was created to account for Prop P sales tax revenue funds that are specifically earmarked for expenditures related to policing services in the city since it was passed in 2017.

The Sewer Lateral fund is used to account for special revenues received which are specifically earmarked for expenditures for repairs to residential sanitary sewer laterals.

The Police Forfeiture fund is used to account for special revenues received which are specifically earmarked for future expenditures in the area of public safety.

## CAPITAL IMPROVEMENTS FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 2,576,383	\$ 1,861,729	\$ 680,940	\$ 63,904
<b>REVENUES:</b>				
Sales Tax	\$5,790,399	\$5,709,344	\$5,021,181	\$5,422,596
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	987,336	(188,423)	178	-
<b>TOTAL REVENUE</b>	<b>\$ 6,777,734</b>	<b>\$ 5,520,922</b>	<b>\$ 5,021,359</b>	<b>\$ 5,422,596</b>
<b>EXPENDITURES:</b>				
Public Services				
Public Works	\$812,341	\$830,045	\$1,108,595	\$552,310
Capital Items for All Departments	\$4,742,748	\$3,927,416	\$5,459,800	\$4,388,006
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,555,089</b>	<b>\$ 4,757,461</b>	<b>\$ 6,568,395</b>	<b>\$ 4,940,316</b>
TRANSFERS TO / (FROM) OTHER FUNDS	1,937,300	1,944,250	(930,000)	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 7,492,389</b>	<b>\$ 6,701,711</b>	<b>\$ 5,638,395</b>	<b>\$ 4,940,316</b>
Net Change in Fund Balance	(714,654)	(1,180,789)	(617,036)	482,280
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 1,861,729</u></b>	<b><u>\$ 680,940</u></b>	<b><u>\$ 63,904</u></b>	<b><u>\$ 546,184</u></b>





# CAPITAL IMPROVEMENT SALES TAX FUND

## DETAIL OF CAPITAL EXPENDITURES

DEPARTMENT/ACTIVITY	DESCRIPTION	AMOUNT	ACTIVITY TOTAL
<u>PUBLIC WORKS</u>			
Capital Expenditures	Street Reconstruction	\$ 2,700,000	
	Wildhorse Bridge Concrete Overlay	350,000	
	Annual Sidewalk Replacement Program	300,000	
	City Hall Exterior Lighting Project	209,000	
	2.5 Ton Truck with Asphalt Patcher	198,000	
	Tandem Dump Truck replacement S-141	179,000	
	2.5 Ton Dump Truck replacement S-104	155,006	
	River Valley Drive Overlay	140,000	
	City Hall Parking Lot Deck Resealing	67,000	
	Storm Sewer Improvements	40,000	
	PWF Overhead Door replacement	23,000	
	Schoettler Sidewalk project	14,000	
	Ladue Road Sidewalk project	13,000	\$ 4,388,006
Personnel	Salaries / Benefits		\$ 280,310
Contractual	Inspection / Testing (Slab, Sidewalk, Asphalt)	\$ 110,000	
	Semi-Annual Crack Sealing	100,000	
	Feasibility Study at PWF - CNG / Garage Area	30,000	
	TIP Grant Application	12,000	
	Capital Contracts	10,000	
	Capital Project Design	10,000	\$ 272,000
TOTAL EXPENDITURES			\$ 4,940,316

## PARKS FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 2,510,464	\$ 931,749	\$ 2,325,577	\$ 1,935,467
<b>REVENUES:</b>				
Sales Tax	\$6,812,227	\$6,716,871	\$5,901,869	\$6,379,520
Utility Taxes	-	-	-	-
Intergovernmental	-	24,800	201,963	-
Licenses and Permits	-	-	-	-
Charges for Services	1,938,210	2,093,035	284,162	2,209,150
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	72,138	91,941	23,215	29,141
<b>TOTAL REVENUE</b>	<b>\$ 8,822,575</b>	<b>\$ 8,926,647</b>	<b>\$ 6,411,209</b>	<b>\$ 8,617,811</b>
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation	\$4,898,546	\$4,103,472	\$3,249,974	\$3,563,825
Arts and Entertainment	-	473,196	194,851	546,790
Aquatics	-	310,985	82,483	607,855
CVAC Concession	577,630	516,680	165,853	524,614
Central Park Concession	36,625	24,844	-	43,883
Sports and Wellness	-	-	-	477,796
Capital Items for All Departments	55,246	325,037	116,459	115,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,568,047</b>	<b>\$ 5,754,215</b>	<b>\$ 3,809,620</b>	<b>\$ 5,880,263</b>
TRANSFERS TO / (FROM) OTHER FUNDS	\$4,833,243	1,778,604	\$2,991,699	2,812,553
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 10,401,290</b>	<b>\$ 7,532,819</b>	<b>\$ 6,801,319</b>	<b>\$ 8,692,816</b>
Net Change in Fund Balance	(1,578,715)	1,393,828	(390,110)	(75,005)
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 931,749</u></b>	<b><u>\$ 2,325,577</u></b>	<b><u>\$ 1,935,467</u></b>	<b><u>\$ 1,860,462</u></b>



## PARKS SALES TAX FUND

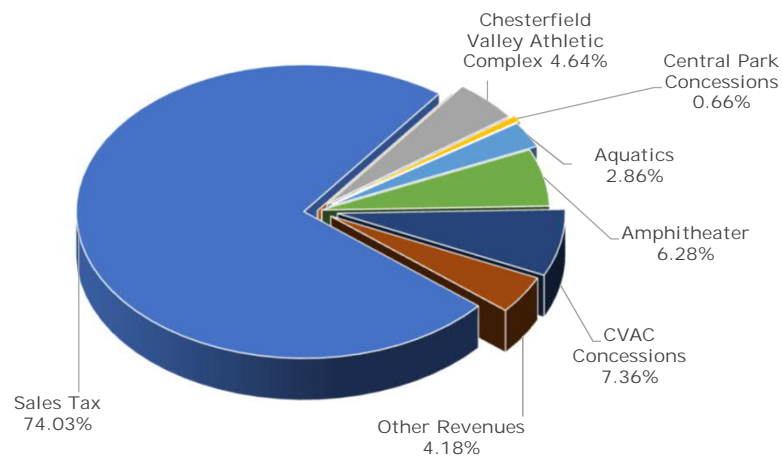
### DETAIL OF CAPITAL EXPENDITURES

DEPARTMENT/ACTIVITY	DESCRIPTION	AMOUNT	ACTIVITY TOTAL
<u>PARKS AND RECREATION</u>			
Parks Maintenance	3/4 Ton Truck replacement PK-14	\$ 32,000	
	1/2 Ton Truck replacement PK-5	28,500	\$ 60,500
Arts and Entertainment	Shipping Container Bar	\$ 50,000	
	Front of House Cover - Tent	5,000	\$ 55,000
TOTAL CAPITAL EXPENDITURES			\$ 115,500

## PARKS SALES TAX FUND REVENUES BY SOURCE

	Actual 2018	Actual 2019	Projected 2020	Adopted 2021	% Change 2020 to 2021	% of Total
Sales Tax	\$ 6,812,227	\$ 6,716,871	\$ 5,901,869	\$ 6,379,520	8.09%	74.03%
Intergovernmental (Grants)	-	24,800	201,963	-	-100.00%	0.00%
Chesterfield Valley Athletic Complex	451,531	391,358	2,778	400,000	14298.85%	4.64%
Central Park Concessions	63,588	60,905	-	56,500	#DIV/0!	0.66%
Aquatics	256,025	239,262	-	246,250	#DIV/0!	2.86%
Amphitheater	321,378	503,730	1,682	541,500	32093.82%	6.28%
CVAC Concessions	683,533	684,662	29,406	634,000	2056.02%	7.36%
Other Revenues	234,293	305,059	273,511	360,041	31.64%	4.18%
<b>TOTAL</b>	<b>\$ 8,822,575</b>	<b>\$ 8,926,647</b>	<b>\$ 6,411,209</b>	<b>\$ 8,617,811</b>	<b>34.42%</b>	

Due to the Pandemic in 2020, the Parks facilities were closed per St. Louis County mandates.  
The Chesterfield Valley Athletic Complex (CVAC) was briefly opened (within County restrictions) in the fall.

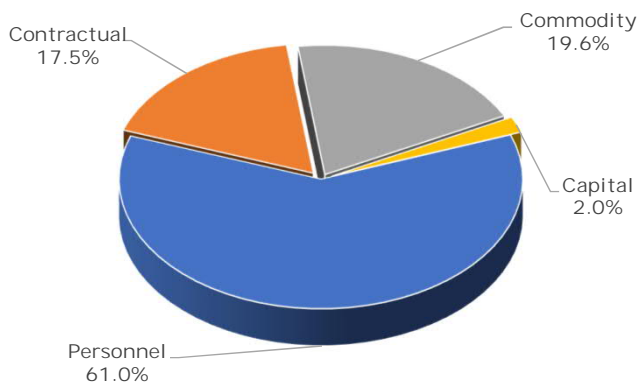




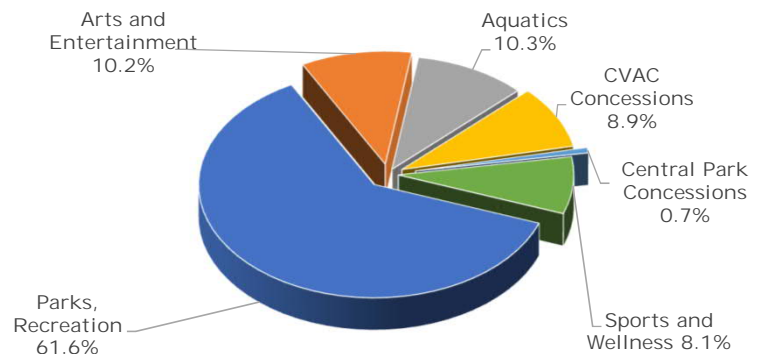
## PARKS, RECREATION AND ARTS APPROPRIATIONS

Division	Personnel	Contractual	Commodity	Capital	Division Total
Parks, Recreation	\$2,602,019	\$465,506	\$496,300	\$60,500	\$3,624,325
Arts and Entertainment	\$222,917	\$123,873	\$200,000	\$55,000	\$601,790
Aquatics	\$323,865	\$210,740	\$73,250	\$0	\$607,855
CVAC Concessions	\$167,114	\$91,750	\$265,750	\$0	\$524,614
Central Park Concessions	\$19,083	\$6,550	\$18,250	\$0	\$43,883
Sports and Wellness	\$250,398	\$127,848	\$99,550	\$0	\$477,796
<b>TOTAL</b>	<b>\$3,585,396</b>	<b>\$1,026,267</b>	<b>\$1,153,100</b>	<b>\$115,500</b>	<b>\$5,880,263</b>
	61.0%	17.5%	19.6%	2.0%	

By Element:



By Division:



## PARKS, RECREATION, AND ARTS PERSONNEL REQUIREMENTS

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	% Change '20 to '21
Parks, Recreation	36	36	39	37	-5.2%
Arts and Entertainment	3	3	3	3	0.0%
Aquatics	1	1	1	1	0.0%
CVAC Concessions	4	4	2	2	0.0%
Central Park Concessions	0	0	0	0	#DIV/0!
Sports and Wellness	0	0	0	3	#DIV/0!
<b>TOTAL POSITIONS</b>	<b>44</b>	<b>44</b>	<b>45</b>	<b>46</b>	<b>2.2%</b>

The Department of Parks, Recreation and Arts is responsible for long and short range planning for the enjoyment of its residents and guests throughout our Parks, Recreation and Arts system.

## PUBLIC SAFETY FUND

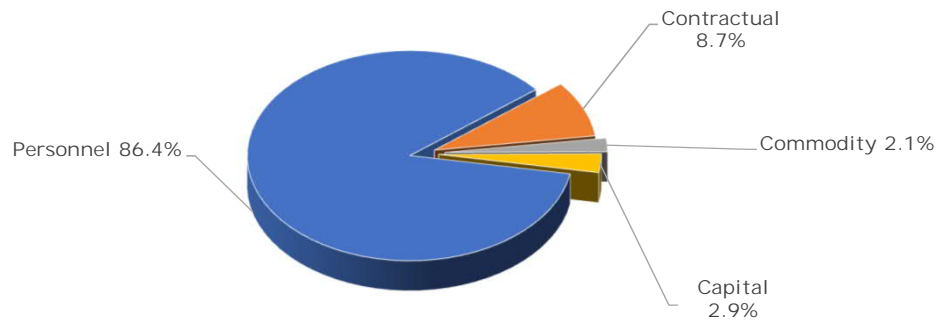
### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ -	\$ 431	\$ (374,408)	\$ (0)
<b>REVENUES:</b>				
Sales Tax	2,957,425	2,639,884	2,465,073	2,507,889
Utility Taxes	-	-	-	-
Intergovernmental	559,319	569,579	538,817	550,760
Licenses and Permits	-	-	-	-
Charges for Services	454,917	484,697	429,540	430,307
Court Receipts	-	2,808	13,066	15,000
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,971,661</b>	<b>\$ 3,696,968</b>	<b>\$ 3,446,496</b>	<b>\$ 3,503,956</b>
<b>EXPENDITURES:</b>				
Police Department	10,626,587	10,776,154	10,953,275	11,389,959
Capital Items for All Departments	355,775	308,617	365,982	337,983
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,982,362</b>	<b>\$ 11,084,771</b>	<b>\$ 11,319,257</b>	<b>\$ 11,727,942</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(7,011,133)	(7,012,963)	(8,247,169)	(8,223,986)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 3,971,229</b>	<b>\$ 4,071,808</b>	<b>\$ 3,072,088</b>	<b>\$ 3,503,956</b>
Net Change in Fund Balance	431	(374,840)	374,408	-
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 431</b>	<b>\$ (374,408)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

## POLICE DEPARTMENT APPROPRIATIONS

Division	Personnel	Contractual	Commodity	Capital	Division Total
Police Department	\$10,130,186	\$1,016,028	\$243,745	\$337,983	\$11,727,942
	86.4%	8.7%	2.1%	2.9%	

By Element:



## POLICE DEPARTMENT PERSONNEL REQUIREMENTS

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	% Change '20 to '21
Police Department	110	110	111	111	0.0%

The Police Department of the City is responsible for the security and protections of the citizens of Chesterfield and all those who work and travel within its borders.



## PUBLIC SAFETY FUND PERFORMANCE MEASURES

In addition to financial measurements, the City also uses performance measurements as an objective measurement of the progress made to achieve the City's goals.

### Police Department

Year	Calls for Service	Arrests	DWI Arrests	Accidents	Tickets	Warnings
2010	55,893	1,423	170	1,544	13,140	1,646
2011	47,621	1,589	163	1,612	10,532	1,531
2012	50,042	1,830	168	1,649	11,530	2,279
2013	51,543	1,505	170	1,705	12,666	2,565
2014	55,966	1,647	179	1,757	11,908	5,191
2015	57,645	1,696	184	1,810	12,265	5,347
2016	53,874	1,557	110	1,914	8,574	7,111
2017	50,532	1,698	129	1,824	7,179	6,616
2018	55,816	1,620	126	1,620	8,267	8,519
2019	59,009	1,143	131	1,594	7,299	9,820
2020	50,815	710	118	943	5,422	7,034

## SEWER LATERAL FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 418,903	\$ 386,974	\$ 378,426	\$ 383,426
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	433,760	435,583	425,000	440,000
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 433,760</b>	<b>\$ 435,583</b>	<b>\$ 425,000</b>	<b>\$ 440,000</b>
<b>EXPENDITURES:</b>				
Public Services				
Public Works	\$465,689	\$444,131	\$420,000	\$440,000
Capital Items for All Departments	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 465,689</b>	<b>\$ 444,131</b>	<b>\$ 420,000</b>	<b>\$ 440,000</b>
TRANSFERS TO / (FROM) OTHER FUNDS				
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 465,689</b>	<b>\$ 444,131</b>	<b>\$ 420,000</b>	<b>\$ 440,000</b>
Net Change in Fund Balance	(31,929)	(8,548)	5,000	-
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 386,974</b>	<b>\$ 378,426</b>	<b>\$ 383,426</b>	<b>\$ 383,426</b>

## POLICE FORFEITURES FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 146,515	\$ 119,048	\$ 94,931	\$ 60,048
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	37,836	5,378	-	5,000
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 37,836</b>	<b>\$ 5,378</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>EXPENDITURES:</b>				
Police Department	40,287	29,495	6,000	-
Capital Items for All Departments	-	-	28,883	15,117
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,287</b>	<b>\$ 29,495</b>	<b>\$ 34,883</b>	<b>\$ 15,117</b>
TRANSFERS TO / (FROM) OTHER FUNDS	25,016	-	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 65,303</b>	<b>\$ 29,495</b>	<b>\$ 34,883</b>	<b>\$ 15,117</b>
Net Change in Fund Balance	(27,467)	(24,117)	(34,883)	(10,117)
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 119,048</u></b>	<b><u>\$ 94,931</u></b>	<b><u>\$ 60,048</u></b>	<b><u>\$ 49,931</u></b>

## CAPITAL PROJECT FUNDS SUMMARY

The City of Chesterfield utilizes capital project funds to account for the acquisition and construction of major capital items. These funds represent the majority of all capital projects in the City. Projects are determined based on resident feedback and careful deliberation by the City Council. The City believes all approved projects will enhance the quality of life in the City.

As with all large projects, money will be needed for up-keep of these enhancements in the future. The City has planned for these future expenditures and believes the dedicated sales tax monies provided by the Capital Improvement Sales Tax Fund and Parks Sales Tax Fund will be sufficient to cover the up-keep in future years. Furthermore, the City does not anticipate using the operating budget of the General Fund to maintain any of these projects.

The Capital Project Funds are discussed below:

The Chesterfield Valley Special Allocation Fund is focused on completing infrastructure and transportation projects in the Chesterfield Valley as well as Levee Match projects and miscellaneous legal expenses. In 2021, the City intends to spend the remaining funds on completing infrastructure projects in the Chesterfield Valley.

The Parks Construction Phase II Fund - Series 2009B is used to account for financial resources from the 2009B Parks Bonds (subsequently refinanced with the 2014 Certificate of Participation) issue as well as transfers in from the Parks Sales Tax Fund. These funds were designated to assist in the completion of the projects listed below:

- Development of trails, amphitheater, streams, and open space at Central Park.

- Development of four baseball/softball fields, parking, concession stand, and concession stand upgrades at the Chesterfield Valley Athletic Project.

- Development of the Riparian Corridor Trail.

- Continue partnership with the Great Rivers Greenway District to complete additional phases of the Monarch-Chesterfield Levee Trail.

During 2016, the City allocated the remaining Parks Construction funds to concession stand upgrades.



# CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 387,925	\$ 384,814	\$ 350,290	\$ 347,767
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	54,738	81,658	977	50,000
<b>TOTAL REVENUE</b>	<b>\$ 54,738</b>	<b>\$ 81,658</b>	<b>\$ 977</b>	<b>\$ 50,000</b>
<b>EXPENDITURES:</b>				
Public Services				
Public Works	\$57,850	\$116,182	\$3,500	\$150,000
Capital Items for All Departments				
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,850</b>	<b>\$ 116,182</b>	<b>\$ 3,500</b>	<b>\$ 150,000</b>
TRANSFERS TO / (FROM) OTHER FUNDS				
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 57,850</b>	<b>\$ 116,182</b>	<b>\$ 3,500</b>	<b>\$ 150,000</b>
Net Change in Fund Balance	(3,111)	(34,524)	(2,523)	(100,000)
FUND BALANCE, DECEMBER 31	<u>\$ 384,814</u>	<u>\$ 350,290</u>	<u>\$ 347,767</u>	<u>\$ 247,767</u>

## BONDED DEBT SCHEDULE

The City of Chesterfield, Missouri's general long-term debt includes General Obligation Bonds and Certificates of Participation. This overview describes each type of debt, provides a picture of the City's indebtedness and discusses policies for new debt. The total debt to maturity outstanding as of December 31, 2020 is as shown below.

Year	General Obligation Bonds		Certificates of Participation		Totals
	Principal	Interest	Principal	Interest	
2021	\$ 35,000	\$ 27,776	\$ 9,780,000	\$ 1,041,109	\$ 10,883,885
2022	40,000	27,313	3,785,000	662,103	4,514,416
2023	40,000	26,163	3,930,000	517,653	4,513,816
2024	40,000	25,081	4,090,000	359,153	4,514,234
2025	40,000	23,863	4,055,000	239,553	4,358,416
2026	45,000	22,713	1,790,000	117,903	1,975,616
2027	45,000	21,419	1,835,000	78,903	1,980,322
2028	45,000	20,180	1,875,000	42,035	1,982,215
2029	45,000	18,831	1,550,000	19,375	1,633,206
2030	50,000	17,538	-	-	67,538
2031 - 2040	560,000	92,500	-	-	652,500
<b>Totals</b>	<b>\$ 985,000</b>	<b>\$ 323,375</b>	<b>\$ 32,690,000</b>	<b>\$ 3,077,787</b>	<b>\$ 37,076,162</b>

General Obligation Bonds are composed of R&S I & II bonds which were issued for road and sewer construction and funded by the Capital Improvement Sales Tax. The City also issued GO Bonds to purchase Central Park which were funded by a property tax. The City's final assessment of this property tax was in 2014 and the Parks GO Bonds were completely paid off in 2015 via forward funding from the General Fund. The Parks 1998 Debt Service Fund continues to collect delinquent property taxes which are used to pay back the General Fund loan. In 2020, a Limited General Obligation Bond was issued for the Brandywine NID which are funded by annual assessments to the Brandywine property owners.

Certificates of Participation are composed of debt for the building of the City Hall and Proposition "P". Both public works and city hall are funded from the general fund, while Prop. "P" bonds are funded through the Parks sales tax.

### General Obligation Bonds

**Definition** - General obligation bonds are backed by the full faith and credit of a jurisdiction. General obligation bonds are payable from ad valorem property taxes and other general revenues.

**Debt Limitations** - Bonded indebtedness is limited by Sections 95.115 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

**Existing Debt** - The City's outstanding general obligation debt as of December 31, 2020 was \$985,000 for the Brandywine Neighborhood Improvement District street improvements.

**Debt Burden** - Chesterfield's outstanding general obligation debt is well within statutory limits. Based on the City's 2020 assessed valuation of \$2,265,131,072 the City's legal debt margin is \$226,513,107. The City reviews each potential issue of debt either in-house or through an independent financial advisor on a case-by-case basis.

Bond Rating - Chesterfield's general obligation bonds have an Aaa rating from Moody's Investors Services.

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI Limited General Obligation Bonds, Series 2020 (Brandywine Neighborhood Improvement District) DEBT SERVICE SCHEDULE \$985,000					
Year	Principal	Coupon	Interest	Period Total	Fiscal Total
12/15/2021	\$ 35,000	2.875%	\$ 27,776	62,776	62,776
6/15/2022			13,619	13,619	
12/15/2022	40,000	2.875%	13,694	53,694	67,313
6/15/2023			13,045	13,045	
12/15/2023	40,000	2.875%	13,117	53,117	66,163
6/15/2024			12,541	12,541	
12/15/2024	40,000	2.875%	12,541	52,541	65,081
6/15/2025			11,899	11,899	
12/15/2025	40,000	2.875%	11,964	51,964	63,863
6/15/2026			11,325	11,325	
12/15/2026	45,000	2.875%	11,387	56,387	67,713
6/15/2027			10,680	10,680	
12/15/2027	45,000	2.875%	10,739	55,739	66,419
6/15/2028			10,090	10,090	
12/15/2028	45,000	2.875%	10,090	55,090	65,180
6/15/2029			9,390	9,390	
12/15/2029	45,000	2.875%	9,441	54,441	63,831
6/15/2030			8,745	8,745	
12/15/2030	50,000	2.875%	8,793	58,793	67,538
6/15/2031			8,028	8,028	
12/15/2031	50,000	2.875%	8,072	58,072	66,100
6/15/2032			7,351	7,351	
12/15/2032	50,000	2.875%	7,351	57,351	64,703
6/15/2033			6,594	6,594	
12/15/2033	50,000	2.875%	6,631	56,631	63,225
6/15/2034			5,878	5,878	
12/15/2034	55,000	2.875%	5,910	60,910	66,788
6/15/2035			5,089	5,089	
12/15/2035	55,000	2.875%	5,117	60,117	65,206
6/15/2036			4,324	4,324	
12/15/2036	55,000	2.875%	4,324	59,324	63,649
6/15/2037			3,512	3,512	
12/15/2037	60,000	2.875%	3,532	63,532	67,044
6/15/2038			2,652	2,652	
12/15/2038	60,000	2.875%	2,667	62,667	65,319
6/15/2039			1,792	1,792	
12/15/2039	60,000	2.875%	1,802	61,802	63,594
6/15/2040			937	937	
12/15/2040	65,000	2.875%	937	65,937	66,874
Totals	<u>\$ 985,000</u>		<u>\$ 323,375</u>	<u>\$ 1,308,375</u>	

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI  
General Obligation Bonds, Series 2015 (Refunding of R&S I and R&S II)  
DEBT SERVICE SCHEDULE  
\$7,340,000

Year	Principal	Coupon	Interest	Period Total	Fiscal Total
Totals	\$ -		\$ -	\$ -	
	Paid off in 2019				

### Certificates of Participation

**Definition** - Certificates of Participation are securities that represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

**Debt Limitations** - There are no statutory limits on Certificates of Participation. These obligations are not considered debt under state law and are subject to annual appropriations by the Mayor and City Council.

**Existing Debt** - The City issued \$17,565,000 in Certificates of Participation to fund the acquisition of land and the construction of City Hall on April 15, 2000. The City did a current refunding of this debt on August 30, 2004 in order to take advantage of the low interest rate environment. The City's outstanding debt related to the issue as of December 31, 2020 was \$2,400,000.

On January 27, 2005, the City issued \$25,710,000 in Certificates of Participation to fund acquisition of park land and parks improvements. The City did a current refunding of this debt in November 2013 in order to take advantage of the low interest rate environment. The City's outstanding debt related to the issue as of December 31, 2020 was \$10,910,000.

In 2008, the City issued \$4,720,000 in Certificates of Participation to fund parks construction phase II. The City did a partial refunding of this debt in 2016 in order to take advantage of the low interest rate environment. The City's outstanding debt related to the issue as of December 31, 2020 was \$2,510,000.

In 2009, the City issued \$4,550,000 in Certificates of Participation to fund parks construction phase II. In 2009, the City issued \$5,695,000 in Build America Bonds to fund parks construction phase II. The City concurrently refunded these debt issuances in September 2014 in order to take advantage of the low interest rate environment. In October 2020, the City did an advance refunding in order to take advantage of the low interest rate environment and restructure the payments to pay off the debt in 2021. The City's outstanding debt related to the issue as of December 31, 2020 was \$6,085,000.

In 2020, the City issued \$6,055,000 (tax exempt) and \$4,730,000 (taxable) in Certificates of Participation to fund acquisition of park land and parks improvements and the advanced refunding of Certificate of Participation Series 2014. The City's outstanding debt related to the issue as of December 31, 2020 was \$10,785,000.

**Debt Burden** - As noted above, there is no statutory limitations for Certificates of Participation. As is the case with general obligation bonds, the City reviews each potential issue of debt either in-house or through an independent financial advisor on a case-by-case basis.

**Bond Rating** - Chesterfield's Certificates of Participation have an Aa1 rating from Moody's Investors Services.



CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI Certificates of Participation, Series 2004 (City Hall) DEBT SERVICE SCHEDULE \$15,820,000					
Year	Principal	Coupon	Interest	Period Total	Fiscal Total
2/15/2021	\$ 1,400,000	5.00%	\$ 60,000	\$ 1,460,000	
8/15/2021			25,000	25,000	1,485,000
2/15/2022	1,000,000	5.00%	25,000	1,025,000	1,025,000
Totals	<u>\$ 2,400,000</u>		<u>\$ 110,000</u>	<u>\$ 2,510,000</u>	

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI Certificates of Participation, Series 2008 (Parks Phase II) DEBT SERVICE SCHEDULE \$20,360,000					
Year	Principal	Coupon	Interest	Period Total	Fiscal Total
6/1/2021			\$ 222,313	\$ 222,313	
12/1/2021	1,850,000	**	222,313	2,072,313	2,294,626
6/1/2022			177,750	177,750	
12/1/2022	2,005,000	5.00%	177,750	2,182,750	2,360,500
6/1/2023			127,625	127,625	
12/1/2023	2,180,000	5.00%	127,625	2,307,625	2,435,250
6/1/2024			73,125	73,125	
12/1/2024	2,365,000	3.00%	73,125	2,438,125	2,511,250
6/1/2025			37,650	37,650	
12/1/2025	2,510,000	3.00%	37,650	2,547,650	2,585,300
Totals	<u>\$ 10,910,000</u>		<u>\$ 1,276,926</u>	<u>\$ 12,186,926</u>	

\*\* Principal of \$225,000 has a 3.50% coupon and principal of \$1,625,000 has a 5.00% coupon.

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI Certificates of Participation, Series 2008 (Parks Phase II) DEBT SERVICE SCHEDULE \$4,720,000					
Year	Principal	Coupon	Interest	Period Total	Fiscal Total
2021					
Totals	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
Paid off in 2019					

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI  
Refunding Certificates of Participation, Series 2014  
DEBT SERVICE SCHEDULE  
\$8,600,000

Year	Principal	Coupon	Interest	Period Total	Fiscal Total
6/1/2021			\$ 99,225		
12/1/2021	6,085,000	3.00%	99,225		
Totals	<u>\$ 6,085,000</u>		<u>\$ 198,450</u>	<u>\$ -</u>	

Advanced Refunding issued in October 2020 (Series 2020B)

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI  
Refunding Certificates of Participation, Series 2016 (Parks Phase II) - Partial Refunding of 2008 Parks  
DEBT SERVICE SCHEDULE  
\$3,000,000

Year	Principal	Coupon	Interest	Period Total	Fiscal Total
6/1/2021			\$ 28,014	\$ 28,014	
12/1/2021	290,000	2.00%	28,014	318,014	346,028
6/1/2022			25,114	25,114	
12/1/2022	300,000	1.60%	25,114	325,114	350,228
6/1/2023			22,714	22,714	
12/1/2023	300,000	2.00%	22,714	322,714	345,428
6/1/2024			19,714	19,714	
12/1/2024	310,000	2.00%	19,714	329,714	349,428
6/1/2025			16,614	16,614	
12/1/2025	315,000	3.00%	16,614	331,614	348,228
6/1/2026			11,889	11,889	
12/1/2026	320,000	3.00%	11,889	331,889	343,778
6/1/2027			7,089	7,089	
12/1/2027	335,000	2.05%	7,089	342,089	349,178
6/1/2028			3,655	3,655	
12/1/2028	340,000	2.15%	3,655	343,655	347,310
Totals	<u>\$ 2,510,000</u>		<u>\$ 269,606</u>	<u>\$ 2,779,606</u>	

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI  
Certificates of Participation, Series 2020A (Parks Land Acquisition)  
DEBT SERVICE SCHEDULE

Year	Principal	Coupon	Interest	Period Total	Fiscal Total
6/1/2021			\$ 55,429	\$ 55,429	
12/1/2021			47,063	47,063	102,492
6/1/2022			47,063	47,063	
12/1/2022			47,063	47,063	94,125
6/1/2023			47,063	47,063	
12/1/2023			47,063	47,063	94,125
6/1/2024			47,063	47,063	
12/1/2024			47,063	47,063	94,125
6/1/2025			47,063	47,063	
12/1/2025			47,063	47,063	94,125
6/1/2026			47,063	47,063	
12/1/2026	1,470,000	2.00%	47,063	1,517,063	1,564,125
6/1/2027			32,363	32,363	
12/1/2027	1,500,000	2.00%	32,363	1,532,363	1,564,725
6/1/2028			17,363	17,363	
12/1/2028	1,535,000	1.00%	17,363	1,552,363	1,569,725
6/1/2029			9,688	9,688	
12/1/2029	1,550,000	1.25%	9,688	1,559,688	1,569,375
Totals	<u>\$ 6,055,000</u>		<u>\$ 691,942</u>	<u>\$ 6,746,942</u>	

CITY OF CHESTERFIELD, ST. LOUIS COUNTY, MISSOURI  
Certificates of Participation, Series 2020B (Parks Land Acquisition and 2014 Advanced Refunding)  
DEBT SERVICE SCHEDULE

Year	Principal	Coupon	Interest	Period Total	Fiscal Total
6/1/2021			\$ 83,563	\$ 83,563	
12/1/2021	155,000	3.00%	70,950	225,950	309,513
6/1/2022			68,625	68,625	
12/1/2022	480,000	3.00%	68,625	548,625	617,250
6/1/2023			61,425	61,425	
12/1/2023	1,450,000	3.00%	61,425	1,511,425	1,572,850
6/1/2024			39,675	39,675	
12/1/2024	1,415,000	3.00%	39,675	1,454,675	1,494,350
6/1/2025			18,450	18,450	
12/1/2025	1,230,000	3.00%	18,450	1,248,450	1,266,900
Totals	<u>\$ 4,730,000</u>		<u>\$ 530,863</u>	<u>\$ 5,260,863</u>	

## PARKS 1998 DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ (4,255)	\$ (3,433)	\$ (2,114)	\$ (1,614)
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	500	500	500	500
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(322)	(818)	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ (322)</b>	<b>\$ (818)</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balance	822	1,318	500	500
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ (3,433)</u></b>	<b><u>\$ (2,114)</u></b>	<b><u>\$ (1,614)</u></b>	<b><u>\$ (1,114)</u></b>
This fund collected a property tax to make debt service payments on debt that matured in 2016. The negative fund balance will be eliminated as delinquent property tax payments are collected over the next several years.				

## R&S SERIES I DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 59,431	\$ 59,431	\$ 59,431	\$ 59,431
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Public Services				
Planning and Development				
Public Works				
Capital Items for All Departments				
Debt Service	\$1,937,300	\$1,944,250	\$0	\$0
<b>TOTAL EXPENDITURES</b>	\$ 1,937,300	\$ 1,944,250	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(1,937,300)	(1,944,250)	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ 59,431</u>	<u>\$ 59,431</u>	<u>\$ 59,431</u>	<u>\$ 59,431</u>

## CITY HALL DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 409,918	\$ 2,019,760	\$ 3,090,836	\$ 3,090,836
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	703	259	-	-
<b>TOTAL REVENUE</b>	<b>\$ 703</b>	<b>\$ 259</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Department of Administration				
City Administrator				
Finance				
Information Technology				
Courts				
Central Services				
Customer Service				
Capital Items for All Departments				
Debt Service	\$1,600,150	\$1,632,789	\$1,661,700	\$1,489,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,600,150</b>	<b>\$ 1,632,789</b>	<b>\$ 1,661,700</b>	<b>\$ 1,489,200</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(3,209,289)	(2,703,605)	(1,661,700)	(4,200)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ (1,609,139)</b>	<b>\$ (1,070,816)</b>	<b>\$ -</b>	<b>\$ 1,485,000</b>
Net Change in Fund Balance	1,609,842	1,071,075	-	(1,485,000)
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 2,019,760</u></b>	<b><u>\$ 3,090,836</u></b>	<b><u>\$ 3,090,836</u></b>	<b><u>\$ 1,605,836</u></b>
Funds have been transferred for future debt payments above the current year's required payments beginning in 2018.				

## 2013 PARKS BOND DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 207	\$ 285	\$ (317)	\$ (2,818)
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	1,455	1,173	-	-
<b>TOTAL REVENUE</b>	<b>\$ 1,455</b>	<b>\$ 1,173</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	\$2,090,575	\$2,157,975	\$2,226,876	\$2,297,126
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,090,575</b>	<b>\$ 2,157,975</b>	<b>\$ 2,226,876</b>	<b>\$ 2,297,126</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(2,089,197)	(2,156,201)	(2,224,375)	(2,043,520)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 1,378</b>	<b>\$ 1,774</b>	<b>\$ 2,501</b>	<b>\$ 253,606</b>
Net Change in Fund Balance	78	(601)	(2,501)	(253,606)
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 285</u></b>	<b><u>\$ (317)</u></b>	<b><u>\$ (2,818)</u></b>	<b><u>\$ (256,424)</u></b>

## 2016 PARKS BOND DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 68,710	\$ 406	\$ 256	\$ 256
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	1,172	326	-	-
<b>TOTAL REVENUE</b>	<b>\$ 1,172</b>	<b>\$ 326</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	\$347,512	\$347,540	\$350,728	\$350,028
<b>TOTAL EXPENDITURES</b>	<b>\$ 347,512</b>	<b>\$ 347,540</b>	<b>\$ 350,728</b>	<b>\$ 350,028</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(278,037)	(347,064)	(350,728)	(350,028)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 69,476</b>	<b>\$ 476</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balance	(68,304)	(150)	-	-
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 406</u></b>	<b><u>\$ 256</u></b>	<b><u>\$ 256</u></b>	<b><u>\$ 256</u></b>



## 2014 PARKS BOND DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 206,530	\$ 2,094,416	\$ 3,020,899	\$ 2,860,545
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	448	353	-	-
<b>TOTAL REVENUE</b>	<b>\$ 448</b>	<b>\$ 353</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	\$578,550	\$577,900	\$576,950	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$ 578,550</b>	<b>\$ 577,900</b>	<b>\$ 576,950</b>	<b>\$ -</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(2,465,989)	(1,504,030)	(416,596)	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ (1,887,439)</b>	<b>\$ (926,130)</b>	<b>\$ 160,354</b>	<b>\$ -</b>
Net Change in Fund Balance	1,887,887	926,483	(160,354)	-
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 2,094,416</u></b>	<b><u>\$ 3,020,899</u></b>	<b><u>\$ 2,860,545</u></b>	<b><u>\$ 2,860,545</u></b>
The fund balance includes pre-paid debt reserve.				

## 2020A PARKS BOND DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ -	\$ -
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	-	-	-	106,422
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 106,422
TRANSFERS TO / (FROM) OTHER FUNDS	-	-	-	(106,422)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## 2020B PARKS BOND DEBT SERVICE FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ -	\$ -
<b>REVENUES:</b>				
Sales Tax	\$0	\$0	\$0	\$0
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	\$0	\$0	\$0	\$312,583
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 312,583
TRANSFERS TO / (FROM) OTHER FUNDS	-	-	-	(312,583)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# PARKS DEBT SERVICE FUNDS SUMMARY

## STATEMENT OF REVENUES AND EXPENDITURES

	2018 ACTUAL (AUDITED)	2019 ACTUAL (AUDITED)	2020 PROJECTED	2021 BUDGET (APPROVED)
FUND BALANCE, JANUARY 1	\$ 275,447	\$ 2,095,107	\$ 3,020,838	\$ 2,857,983
<b>REVENUES:</b>				
Sales Tax	-	-	-	-
Utility Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	-	-	-	-
Court Receipts	-	-	-	-
Property Taxes	-	-	-	-
Other Revenues	3,075	1,852	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,075</b>	<b>\$ 1,852</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Executive & Legislative				
Department of Administration				
City Administrator				
Finance				
Information Technology				
Courts				
Central Services				
Customer Service				
Police Department				
Public Services				
Planning and Development				
Public Works				
Parks Department				
Parks and Recreation				
Arts and Entertainment				
Aquatics				
CVAC Concession				
Central Park Concession				
Sports and Wellness				
Capital Items for All Departments				
Debt Service	3,016,637	3,083,415	3,154,554	2,753,576
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,016,637</b>	<b>\$ 3,083,415</b>	<b>\$ 3,154,554</b>	<b>\$ 2,753,576</b>
TRANSFERS TO / (FROM) OTHER FUNDS	(4,833,223)	(4,007,294)	(2,991,699)	(2,499,970)
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ (1,816,586)</b>	<b>\$ (923,879)</b>	<b>\$ 162,855</b>	<b>\$ 253,606</b>
Net Change in Fund Balance	1,819,660	925,731	(162,855)	(253,606)
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 2,095,107</u></b>	<b><u>\$ 3,020,838</u></b>	<b><u>\$ 2,857,983</u></b>	<b><u>\$ 2,604,377</u></b>

## MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA

Date of Incorporation as a third class city	June 1, 1988
Form of Government	Mayor/Council/City Administrator
Area	32 square miles
Miles of streets maintained by City	176
Miles of sidewalks maintained by City	350
Police protection:	
Number of full-time employees	111
Commissioned officers	101
Other full-time employees	10
Police Station	1
Total employees, full-time	246

### Fire protection:

The City's coverage is provided by two districts:

- Metro West Fire Protection District
- Monarch Fire Protection District

The City is served by the Parkway and Rockwood School Districts.

The City's electricity is supplied by Ameren UE Company; natural gas is supplied by Spire (Laclede) Gas Company; water is provided by Missouri-American Water Company; sewer service is provided by Metropolitan St. Louis Sewer District. All four of the aforementioned companies are publicly held utilities. The libraries serving the City of Chesterfield are the Daniel Boone, Samuel C. Sachs and the Thornhill branches of the St. Louis County Library System.

### Population:

1988	28,436
1994	42,325
2000	46,802
2010	47,484
2018	47,644

### Median family income:

1986	\$ 61,800
2000	102,987
2015	96,851
2018	106,250

### Per capita income:

1987	\$ 21,912
2000	43,288
2015	51,313

Principal Taxpayers:	
Name	Assessed Value
Chapter 100 St. Louis County	\$77,993,120
Monsanto	37,780,690
THF Chesterfield Development LLC	31,712,370
St. Louis Premium Outlets LLC	21,757,890
Baxter Crossing Apartments Associates	11,243,150
FSP Timberlakecorp	9,995,420
GAHC3 Chesterfield Corporate Plaza LLC	9,916,930
Watermark at Chesterfield Village MO	9,812,740
St Andrews Episcopal Presbyterian	8,708,580
St Lukes Episcopal Presbyterian Hospital	8,597,180

Note: Principal taxpayers based on 2020 valuation

Source: St. Louis County - Top 100 Assessments by Taxing Authority

<https://revenue.stlouisco.com/pdfs/2020/Top100Assessments2020-Muni.pdf>

Major Employers within Chesterfield	
Company	Type of Business
St. Luke's Hospital	Full-service Community Medical Facility
Mercy Health	Headquarters of Mercy Health
Bayer	Bio-Tech Plant Science Research & Dev.
Reinsurance Group of America, Inc.	Reinsurance for Life Insurance Companies
Parkway School District	Public School District
Centene	Managed Healthcare Provider
Delmar Gardens Family	Skilled Nursing Centers/Retirement Comm.
Dierberg's Markets	Supermarket Headquarters / Local Stores
Pfizer	Pharmavceutical Research and Development
Amdocs	Software and Communications Services

The City of Chesterfield covers approximately 32 square miles in suburban St. Louis County. The City is a thriving residential and business community. Twenty-two miles from downtown St. Louis, the City of Chesterfield is located on the western edge of the St. Louis County. Six-lane I-64 (U.S. Hwy 40) connects the City with the Mississippi and Missouri waterfronts. A network of other roadways serves the community providing access to work, schools, churches, shopping, and State of Missouri and St. Louis County parks.

The City was incorporated under Missouri law as a third class city on June 1, 1988, and has operated under a mayor/ council/administrator form of government since that time. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and eight City Council members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Administrator, City Attorney, Judge, and Prosecuting Attorney. The City Administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City and for appointing the heads of the various departments. The City Council is elected on a non-partisan basis. Council members serve two-year staggered terms, with four Council members elected each year. The Mayor is elected at-large to serve a four-year term. The City provides a full range of municipal services. These services include legislative, administrative, police services, judicial, planning, public works, and parks and recreation.

Additional information on the City of Chesterfield can be obtained on the City's website:

[www.chesterfield.mo.us](http://www.chesterfield.mo.us)

**RESOLUTION #464**

**A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF  
CHESTERFIELD FOR THE YEAR BEGINNING ON JANUARY 1, 2021 AND  
ENDING ON DECEMBER 31, 2021**

**WHEREAS**, the City of Chesterfield has adopted an ordinance providing for a fiscal year which begins on January 1 of each year and ends on December 31 of each year, and

**WHEREAS**, the City of Chesterfield, by ordinance, has directed the City Administrator to prepare a proposed budget, and

**WHEREAS**, the City has held a public hearing with regard to the adoption of the budget for the year beginning January 1, 2021 and ending December 31, 2021,

**NOW THEREFORE BE IT RESOLVED THAT THE CITY OF  
CHESTERFIELD** adopts the attached budget as its budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021.

Passed and adopted this 16<sup>th</sup> day of November 2020.

  
\_\_\_\_\_  
Presiding Officer

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Clerk



## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
Fund: 001 - General Fund		
REVENUES		
Division: 000 - Non departmental		
<u>Muni Tax - Municipal Taxes</u>		
4101	Utility taxes electric	3,825,000.00
4102	Utility taxes gas	1,150,000.00
4103	Utility taxes telephone	900,000.00
4104	Utility taxes water	750,000.00
4200	Sales tax	6,834,150.00
Account Classification Total: Muni Tax - Municipal Taxes		13,459,150.00
<u>Intergovt - Intergovernmental</u>		
4300	Motor fuel tax	1,220,000.00
4310	Motor vehicle sales tax	620,000.00
4320	Cigarette taxes	100,000.00
4330	County road & bridge tax	2,000,000.00
Account Classification Total: Intergovt - Intergovernmental		3,940,000.00
<u>License - License and Permits</u>		
4400	Business licenses	550,000.00
4410	Liquor licenses	70,000.00
4420	Vending licenses	8,750.00
4430	Franchise Fees	765,000.00
4450	Trash haulers license	320.00
4460	Alarm licenses	1,000.00
4470	Cigarette licenses	3,600.00
4480	Billboard bus. lic. fee	200.00
4490	Misc. other licenses/permits	18,000.00
Account Classification Total: License - License and Permits		1,416,870.00
<u>Charges - Charges for Services</u>		
4510	Engineering inspection fees	30,000.00
4530	Zoning applications	10,000.00
4535	Residential Street Tree Program	35,000.00
4560	Planning misc. charges	100.00
4590	Miscellaneous other charges	10,000.00
Account Classification Total: Charges - Charges for Services		85,100.00
<u>Court - Court Fines and Fees</u>		
4800	Court fines & fees	750,000.00
4820	Cvc fees	850.00
Account Classification Total: Court - Court Fines and Fees		750,850.00
<u>Invest - Investment Income</u>		
4901	Interest on investments	50,000.00
Account Classification Total: Invest - Investment Income		50,000.00
<u>Misc - Miscellaneous</u>		
4921	NID reimbursement	135,535.00
4925	Contractual Reimbursement	35,175.00
4940	Sale of fixed assets	100,000.00
4950	Miscellaneous	10,000.00
Account Classification Total: Misc - Miscellaneous		280,710.00
Division Total: 000 - Non departmental		19,982,680.00
REVENUES Total		19,982,680.00
EXPENSES		
Division: 011 - Legislative		
<u>Personnel - Personnel Services</u>		
5114	Salaries elected officials	60,000.00
5120	Social security	4,590.00
5122	Workers compensation	102.00



## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5125	Insurance life	1,250.00
<i>Account Classification Total: Personnel - Personnel Services</i>		65,942.00
<u>Contract - Contractual Services</u>		
5249	Memberships & subscriptions	900.00
5251	Contractual	1,000.00
5277	Training & continuing education	3,230.00
<i>Account Classification Total: Contract - Contractual Services</i>		5,130.00
<u>Commodity - Commodities</u>		
5313	Department supplies	3,050.00
<i>Account Classification Total: Commodity - Commodities</i>		3,050.00
Division Total: 011 - Legislative		74,122.00
Division: 031 - Customer Service		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	34,348.00
5112	Salaries parttime/temporary	25,799.00
5199	Personnel Expenditure Budgetary Savings	(1,188.00)
5120	Social security	4,601.00
5122	Workers compensation	150.00
5124	Insurance health	4,561.00
5125	Insurance life	85.00
5126	Insurance-dental	350.00
5127	Insurance disability	95.00
5130	Retirement program	2,782.00
<i>Account Classification Total: Personnel - Personnel Services</i>		71,583.00
<u>Contract - Contractual Services</u>		
5249	Memberships & subscriptions	100.00
<i>Account Classification Total: Contract - Contractual Services</i>		100.00
<u>Commodity - Commodities</u>		
5313	Department supplies	400.00
5343	Uniforms	200.00
<i>Account Classification Total: Commodity - Commodities</i>		600.00
Division Total: 031 - Customer Service		72,283.00
Division: 034 - Finance		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	457,836.00
5113	Salaries overtime	1,000.00
5199	Personnel Expenditure Budgetary Savings	(1,122.00)
5120	Social security	35,734.00
5122	Workers compensation	807.00
5124	Insurance health	29,086.00
5125	Insurance life	1,060.00
5126	Insurance-dental	2,149.00
5127	Insurance disability	1,201.00
5130	Retirement program	36,805.00
<i>Account Classification Total: Personnel - Personnel Services</i>		564,556.00
<u>Contract - Contractual Services</u>		
5210	Advertising	225.00
5211	Audit services	25,000.00
5249	Memberships & subscriptions	4,428.00
5251	Contractual	880.00
5260	Printing & binding	3,400.00
5261	Professional services	1,110.00
5277	Training & continuing education	5,850.00
<i>Account Classification Total: Contract - Contractual Services</i>		40,893.00
<u>Commodity - Commodities</u>		
5313	Department supplies	1,800.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5343	Uniforms	300.00
<i>Account Classification Total: Commodity - Commodities</i>		2,100.00
Division Total: 034 - Finance		607,549.00
Division: 036 - Central Services		
<u>Personnel - Personnel Services</u>		
5131	Health reimbursement	100,000.00
<i>Account Classification Total: Personnel - Personnel Services</i>		100,000.00
<u>Contract - Contractual Services</u>		
5210	Advertising	21,300.00
5212	Boards & commissions program	12,300.00
5222	Education Reimb/Training	10,000.00
5224	Employee recruitment	17,280.00
5225	Employee relations	10,950.00
5233	Credit Card Fee	5,500.00
5240	Insurance	590,360.00
5247	Maintenance & repair-equipment	1,000.00
5249	Memberships & subscriptions	13,835.00
5251	Contractual	22,200.00
5252	Postage	25,500.00
5260	Printing & binding	2,004.00
5261	Professional services	30,140.00
5262	Public relations	44,000.00
5263	Subdivision beautification	1,500.00
5264	Legal services	345,500.00
5268	Rental equipment	38,800.00
5276	Telephone	81,600.00
5277	Training & continuing education	4,700.00
5289	Wellness program	1,800.00
<i>Account Classification Total: Contract - Contractual Services</i>		1,280,269.00
<u>Commodity - Commodities</u>		
5325	Miscellaneous supplies	13,000.00
5330	Office supplies	14,500.00
<i>Account Classification Total: Commodity - Commodities</i>		27,500.00
<u>OFU&amp;S - Other finance use and source</u>		
5990	Operating transfers out	8,228,186.00
<i>Account Classification Total: OFU&amp;S - Other finance use and source</i>		8,228,186.00
<u>Ret Forfeitures - Retirement Forfeitures</u>		
5133	Retirement forfeiture	(50,000.00)
<i>Account Classification Total: Ret Forfeitures - Retirement Forfeitures</i>		(50,000.00)
Division Total: 036 - Central Services		9,585,955.00
Division: 037 - Information Technology		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	542,678.00
5199	Personnel Expenditure Budgetary Savings	(5,360.00)
5120	Social security	41,515.00
5122	Workers compensation	1,170.00
5124	Insurance health	29,425.00
5125	Insurance life	1,349.00
5126	Insurance-dental	1,721.00
5127	Insurance disability	1,265.00
5130	Retirement program	43,416.00
<i>Account Classification Total: Personnel - Personnel Services</i>		657,179.00
<u>Contract - Contractual Services</u>		
5221	Data processing	166,400.00
5247	Maintenance & repair-equipment	15,000.00
5249	Memberships & subscriptions	500.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5251	Contractual	117,060.00
5260	Printing & binding	1,500.00
5261	Professional services	5,000.00
5277	Training & continuing education	7,500.00
<i>Account Classification Total: Contract - Contractual Services</i>		312,960.00
<u>Commodity - Commodities</u>		
5313	Department supplies	8,000.00
5342	Tools	1,000.00
5343	Uniforms	500.00
5350	Computer equip under \$5,000	27,000.00
<i>Account Classification Total: Commodity - Commodities</i>		36,500.00
<u>Capital - Capital Outlay</u>		
5410	Computer equipment	45,000.00
<i>Account Classification Total: Capital - Capital Outlay</i>		45,000.00
Division Total: 037 - Information Technology		1,051,639.00
Division: 038 - Municipal Court		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	166,736.00
5199	Personnel Expenditure Budgetary Savings	(823.00)
5120	Social security	12,755.00
5122	Workers compensation	283.00
5124	Insurance health	25,692.00
5125	Insurance life	359.00
5126	Insurance-dental	1,444.00
5127	Insurance disability	409.00
5130	Retirement program	13,339.00
<i>Account Classification Total: Personnel - Personnel Services</i>		220,194.00
<u>Contract - Contractual Services</u>		
5221	Data processing	7,087.00
5249	Memberships & subscriptions	300.00
5260	Printing & binding	6,500.00
5261	Professional services	52,000.00
5277	Training & continuing education	3,448.00
<i>Account Classification Total: Contract - Contractual Services</i>		69,335.00
<u>Commodity - Commodities</u>		
5313	Department supplies	3,000.00
<i>Account Classification Total: Commodity - Commodities</i>		3,000.00
Division Total: 038 - Municipal Court		292,529.00
Division: 051 - City Administrator		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	396,466.00
5199	Personnel Expenditure Budgetary Savings	(9,810.00)
5120	Social security	28,307.00
5122	Workers compensation	673.00
5124	Insurance health	36,157.00
5125	Insurance life	1,504.00
5126	Insurance-dental	2,300.00
5127	Insurance disability	1,022.00
5130	Retirement program	32,123.00
<i>Account Classification Total: Personnel - Personnel Services</i>		488,742.00
<u>Contract - Contractual Services</u>		
5223	Election expense	35,000.00
5227	Environmental Expenditures	6,100.00
5249	Memberships & subscriptions	3,914.00
5251	Contractual	1,000.00
5260	Printing & binding	1,000.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5277	Training & continuing education	10,970.00
<i>Account Classification Total: Contract - Contractual Services</i>		57,984.00
<u>Commodity - Commodities</u>		
5313	Department supplies	2,000.00
5343	Uniforms	500.00
<i>Account Classification Total: Commodity - Commodities</i>		2,500.00
Division Total: 051 - City Administrator		549,226.00
Division: 061 - Planning		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	573,915.00
5199	Personnel Expenditure Budgetary Savings	(5,663.00)
5120	Social security	44,004.00
5122	Workers compensation	985.00
5124	Insurance health	84,113.00
5125	Insurance life	1,505.00
5126	Insurance-dental	4,893.00
5127	Insurance disability	1,368.00
5130	Retirement program	46,013.00
<i>Account Classification Total: Personnel - Personnel Services</i>		751,133.00
<u>Contract - Contractual Services</u>		
5210	Advertising	3,000.00
5247	Maintenance & repair-equipment	250.00
5249	Memberships & subscriptions	9,500.00
5251	Contractual	14,100.00
5260	Printing & binding	3,800.00
5261	Professional services	9,000.00
5277	Training & continuing education	6,050.00
<i>Account Classification Total: Contract - Contractual Services</i>		45,700.00
<u>Commodity - Commodities</u>		
5313	Department supplies	1,750.00
5343	Uniforms	1,250.00
<i>Account Classification Total: Commodity - Commodities</i>		3,000.00
Division Total: 061 - Planning		799,833.00
Division: 071 - Engineering		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	656,701.00
5112	Salaries parttime/temporary	13,000.00
5113	Salaries overtime	3,000.00
5199	Personnel Expenditure Budgetary Savings	(11,336.00)
5120	Social security	51,474.00
5122	Workers compensation	12,128.00
5124	Insurance health	56,105.00
5125	Insurance life	1,753.00
5126	Insurance-dental	3,665.00
5127	Insurance disability	1,660.00
5130	Retirement program	53,734.00
<i>Account Classification Total: Personnel - Personnel Services</i>		841,884.00
<u>Contract - Contractual Services</u>		
5210	Advertising	7,320.00
5247	Maintenance & repair-equipment	900.00
5249	Memberships & subscriptions	3,325.00
5251	Contractual	16,960.00
5261	Professional services	12,000.00
5277	Training & continuing education	7,960.00
<i>Account Classification Total: Contract - Contractual Services</i>		48,465.00
<u>Commodity - Commodities</u>		

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5313	Department supplies	4,300.00
5342	Tools	500.00
5343	Uniforms	2,200.00
<i>Account Classification Total: Commodity - Commodities</i>		7,000.00
Division Total: 071 - Engineering		897,349.00
Division: 072 - Street Maintenance		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	1,385,142.00
5113	Salaries overtime	60,000.00
5199	Personnel Expenditure Budgetary Savings	(41,016.00)
5120	Social security	110,953.00
5122	Workers compensation	97,338.00
5124	Insurance health	241,652.00
5125	Insurance life	3,045.00
5126	Insurance-dental	14,848.00
5127	Insurance disability	3,462.00
5130	Retirement program	115,611.00
<i>Account Classification Total: Personnel - Personnel Services</i>		1,991,035.00
<u>Contract - Contractual Services</u>		
5242	Residential Street Tree Program	60,000.00
5249	Memberships & subscriptions	380.00
5251	Contractual	340,100.00
5268	Rental equipment	9,000.00
5275	Taxes	24,000.00
5276	Telephone	7,000.00
5277	Training & continuing education	6,300.00
5285	Utilities-electric	45,500.00
5286	Utilities-gas	11,000.00
5287	Utilities-water	3,000.00
5288	Utilities-sewer	2,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		508,280.00
<u>Commodity - Commodities</u>		
5313	Department supplies	205,000.00
5340	Salt & abrasives	221,000.00
5342	Tools	4,500.00
5343	Uniforms	12,500.00
<i>Account Classification Total: Commodity - Commodities</i>		443,000.00
<u>Capital - Capital Outlay</u>		
5440	Machinery & equipment	100,000.00
<i>Account Classification Total: Capital - Capital Outlay</i>		100,000.00
Division Total: 072 - Street Maintenance		3,042,315.00
Division: 073 - Vehicle Maintenance		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	309,257.00
5113	Salaries overtime	12,000.00
5199	Personnel Expenditure Budgetary Savings	(764.00)
5120	Social security	24,576.00
5122	Workers compensation	9,003.00
5124	Insurance health	35,083.00
5125	Insurance life	710.00
5126	Insurance-dental	2,301.00
5127	Insurance disability	810.00
5130	Retirement program	25,701.00
<i>Account Classification Total: Personnel - Personnel Services</i>		418,677.00
<u>Contract - Contractual Services</u>		
5247	Maintenance & repair-equipment	107,500.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5248	Maintenance & repair vehicles	145,000.00
5249	Memberships & subscriptions	25,200.00
5251	Contractual	1,500.00
5268	Rental equipment	5,500.00
5277	Training & continuing education	2,400.00
<i>Account Classification Total: Contract - Contractual Services</i>		287,100.00
<u>Commodity - Commodities</u>		
5313	Department supplies	10,500.00
5318	Gasoline & oil	295,000.00
5342	Tools	5,500.00
5343	Uniforms	2,000.00
<i>Account Classification Total: Commodity - Commodities</i>		313,000.00
<u>Capital - Capital Outlay</u>		
5440	Machinery & equipment	87,701.00
5460	Automobiles & trucks	72,001.00
<i>Account Classification Total: Capital - Capital Outlay</i>		159,702.00
Division Total: 073 - Vehicle Maintenance		1,178,479.00
Division: 075 - Street Lights		
<u>Contract - Contractual Services</u>		
5251	Contractual	14,000.00
5274	Street lighting	21,500.00
<i>Account Classification Total: Contract - Contractual Services</i>		35,500.00
Division Total: 075 - Street Lights		35,500.00
Division: 076 - Facility Maintenance		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	374,903.00
5112	Salaries parttime/temporary	26,520.00
5113	Salaries overtime	4,500.00
5199	Personnel Expenditure Budgetary Savings	(2,777.00)
5120	Social security	31,165.00
5122	Workers compensation	15,151.00
5124	Insurance health	37,725.00
5125	Insurance life	770.00
5126	Insurance-dental	2,791.00
5127	Insurance disability	878.00
5130	Retirement program	30,352.00
<i>Account Classification Total: Personnel - Personnel Services</i>		521,978.00
<u>Contract - Contractual Services</u>		
5246	Maintenance & repair-building	40,000.00
5247	Maintenance & repair-equipment	32,000.00
5249	Memberships & subscriptions	200.00
5251	Contractual	59,000.00
5268	Rental equipment	750.00
5277	Training & continuing education	1,000.00
5285	Utilities-electric	149,000.00
5286	Utilities-gas	48,000.00
5287	Utilities-water	24,000.00
5288	Utilities-sewer	7,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		360,950.00
<u>Commodity - Commodities</u>		
5313	Department supplies	51,000.00
5340	Salt & abrasives	1,000.00
5342	Tools	4,000.00
5343	Uniforms	3,600.00
<i>Account Classification Total: Commodity - Commodities</i>		59,600.00
<u>Capital - Capital Outlay</u>		

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5470	Improvements building & grounds	83,000.00
<i>Account Classification Total: Capital - Capital Outlay</i>		83,000.00
Division Total: 076 - Facility Maintenance		1,025,528.00
<b>EXPENSES Total</b>		<b>19,212,307.00</b>

Fund REVENUE	Total: 001 - General Fund	19,982,680.00
Fund EXPENSE	Total: 001 - General Fund	19,212,307.00
Fund Total: 001 - General Fund		770,373.00

### Fund: 110 - Sewer lateral fund

#### REVENUES

Division: 000 - Non departmental

#### Charges - Charges for Services

4660	Sewer lateral fees revenue	440,000.00
<i>Account Classification Total: Charges - Charges for Services</i>		440,000.00
Division Total: 000 - Non departmental		440,000.00
<b>REVENUES Total</b>		<b>440,000.00</b>

#### EXPENSES

Division: 072 - Street Maintenance

#### Contract - Contractual Services

5245	Maint. repair sewer lateral	440,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		440,000.00
Division Total: 072 - Street Maintenance		440,000.00
<b>EXPENSES Total</b>		<b>440,000.00</b>

Fund REVENUE	Total: 110 - Sewer lateral fund	440,000.00
Fund EXPENSE	Total: 110 - Sewer lateral fund	440,000.00
Fund Total: 110 - Sewer lateral fund		-

### Fund: 111 - Chesterfield Valley TIF Fund

#### REVENUES

Division: 000 - Non departmental

#### Misc - Miscellaneous

4950	Miscellaneous	50,000.00
<i>Account Classification Total: Misc - Miscellaneous</i>		50,000.00
Division Total: 000 - Non departmental		50,000.00
<b>REVENUES Total</b>		<b>50,000.00</b>

#### EXPENSES

Division: 072 - Street Maintenance

#### Contract - Contractual Services

5261	Professional services	150,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		150,000.00
Division Total: 072 - Street Maintenance		150,000.00
<b>EXPENSES Total</b>		<b>150,000.00</b>

Fund REVENUE	Total: 111 - Chesterfield Valley TIF Fund	50,000.00
Fund EXPENSE	Total: 111 - Chesterfield Valley TIF Fund	150,000.00
Fund Total: 111 - Chesterfield Valley TIF Fund		(100,000.00)

### Fund: 114 - Police forfeiture fund

#### REVENUES

Division: 000 - Non departmental

#### Intergovt - Intergovernmental



## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
4372	DOJ Forf Funds	2,500.00
4374	Treasury Forf Funds	2,500.00
<i>Account Classification Total: Intergovt - Intergovernmental</i>		5,000.00
Division Total: 000 - Non departmental		5,000.00
<b>REVENUES Total</b>		<b>5,000.00</b>
<b>EXPENSES</b>		
Division: 041 - Police		
<u>Capital - Capital Outlay</u>		
5460	Automobiles & trucks	15,117.00
<i>Account Classification Total: Capital - Capital Outlay</i>		15,117.00
Division Total: 041 - Police		15,117.00
<b>EXPENSES Total</b>		<b>15,117.00</b>
Fund REVENUE	Total: 114 - Police forfeiture fund	5,000.00
Fund EXPENSE	Total: 114 - Police forfeiture fund	15,117.00
Fund Total: 114 - Police forfeiture fund		(10,117.00)

Fund: 119 - Parks sales tax

### REVENUES

Division: 000 - Non departmental

#### Muni Tax - Municipal Taxes

4200 Sales tax 6,379,520.00

*Account Classification Total: Muni Tax - Municipal Taxes* 6,379,520.00

#### Charges - Charges for Services

4610 Parks charges & fees 180,900.00  
 4612 Dog tags 15,000.00  
 4620 General rev concession-cvac 628,000.00  
 4622 Soda rebates-cvac 6,000.00  
 4630 General rev-concession cp 56,500.00  
 4635 Gen Revenue - concession - amph 273,000.00  
 4640 Pool revenue 211,250.00  
 4641 Pool program 35,000.00  
 4650 Parks contributions 135,000.00  
 4680 Field rentals 400,000.00  
 4685 Amphitheater Rental 268,500.00

*Account Classification Total: Charges - Charges for Services* 2,209,150.00

#### Invest - Investment Income

4901 Interest on investments 25,000.00

*Account Classification Total: Invest - Investment Income* 25,000.00

#### Misc - Miscellaneous

4918 Environmental Revenue 101.00  
 4950 Miscellaneous 4,040.00

*Account Classification Total: Misc - Miscellaneous* 4,141.00

Division Total: 000 - Non departmental 8,617,811.00

**REVENUES Total** 8,617,811.00

### EXPENSES

Division: 084 - Parks and Recreation

#### Personnel - Personnel Services

5111 Salaries regular/full-time 1,818,814.00  
 5112 Salaries parttime/temporary 104,000.00  
 5113 Salaries overtime 15,000.00  
 5199 Personnel Expenditure Budgetary Savings (13,178.00)  
 5120 Social security 148,135.00  
 5122 Workers compensation 72,120.00  
 5124 Insurance health 282,595.00



## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5125	Insurance life	4,612.00
5126	Insurance-dental	18,419.00
5127	Insurance disability	4,885.00
5130	Retirement program	146,617.00
<i>Account Classification Total: Personnel - Personnel Services</i>		2,602,019.00
<u>Contract - Contractual Services</u>		
5210	Advertising	28,350.00
5221	Data processing	7,300.00
5224	Employee recruitment	2,500.00
5233	Credit Card Fee	5,000.00
5246	Maintenance & repair-building	85,000.00
5247	Maintenance & repair-equipment	35,000.00
5249	Memberships & subscriptions	3,815.00
5251	Contractual	110,610.00
5260	Printing & binding	1,000.00
5268	Rental equipment	13,500.00
5271	Licenses/permits	1,781.00
5275	Taxes	40,000.00
5276	Telephone	2,500.00
5277	Training & continuing education	11,050.00
5285	Utilities-electric	60,000.00
5287	Utilities-water	53,200.00
5288	Utilities-sewer	4,900.00
<i>Account Classification Total: Contract - Contractual Services</i>		465,506.00
<u>Commodity - Commodities</u>		
5313	Department supplies	368,700.00
5325	Miscellaneous supplies	105,100.00
5330	Office supplies	2,500.00
5342	Tools	7,000.00
5343	Uniforms	13,000.00
<i>Account Classification Total: Commodity - Commodities</i>		496,300.00
<u>Capital - Capital Outlay</u>		
5460	Automobiles & trucks	60,500.00
<i>Account Classification Total: Capital - Capital Outlay</i>		60,500.00
<u>OFU&amp;S - Other finance use and source</u>		
5990	Operating transfers out	2,812,553.00
<i>Account Classification Total: OFU&amp;S - Other finance use and source</i>		2,812,553.00
Division Total: 084 - Parks and Recreation		6,436,878.00
Division: 085 - Arts and Entertainment		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	159,795.00
5112	Salaries parttime/temporary	8,500.00
5120	Social security	12,875.00
5122	Workers compensation	6,224.00
5124	Insurance health	20,178.00
5125	Insurance life	454.00
5126	Insurance-dental	1,549.00
5127	Insurance disability	498.00
5130	Retirement program	12,844.00
<i>Account Classification Total: Personnel - Personnel Services</i>		222,917.00
<u>Contract - Contractual Services</u>		
5210	Advertising	10,500.00
5221	Data processing	2,000.00
5224	Employee recruitment	250.00
5233	Credit Card Fee	3,500.00
5246	Maintenance & repair-building	5,000.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5247	Maintenance & repair-equipment	5,000.00
5249	Memberships & subscriptions	823.00
5251	Contractual	61,400.00
5268	Rental equipment	8,500.00
5271	Licenses/permits	6,700.00
5277	Training & continuing education	1,300.00
5285	Utilities-electric	16,000.00
5287	Utilities-water	2,100.00
5288	Utilities-sewer	800.00
<i>Account Classification Total: Contract - Contractual Services</i>		123,873.00
<u>Commodity - Commodities</u>		
5313	Department supplies	199,500.00
5343	Uniforms	500.00
<i>Account Classification Total: Commodity - Commodities</i>		200,000.00
<u>Capital - Capital Outlay</u>		
5470	Improvements building & grounds	50,000.00
5480	Improvements other than building	5,000.00
<i>Account Classification Total: Capital - Capital Outlay</i>		55,000.00
Division Total: 085 - Arts and Entertainment		601,790.00
Division: 086 - Pool		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	51,567.00
5112	Salaries parttime/temporary	232,800.00
5120	Social security	21,754.00
5122	Workers compensation	8,509.00
5124	Insurance health	4,518.00
5125	Insurance life	116.00
5126	Insurance-dental	344.00
5127	Insurance disability	132.00
5130	Retirement program	4,125.00
<i>Account Classification Total: Personnel - Personnel Services</i>		323,865.00
<u>Contract - Contractual Services</u>		
5210	Advertising	1,000.00
5233	Credit Card Fee	1,000.00
5246	Maintenance & repair-building	5,000.00
5247	Maintenance & repair-equipment	20,000.00
5251	Contractual	20,000.00
5268	Rental equipment	2,000.00
5271	Licenses/permits	475.00
5276	Telephone	1,450.00
5277	Training & continuing education	5,165.00
5285	Utilities-electric	39,000.00
5286	Utilities-gas	650.00
5287	Utilities-water	66,000.00
5288	Utilities-sewer	49,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		210,740.00
<u>Commodity - Commodities</u>		
5313	Department supplies	71,250.00
5343	Uniforms	2,000.00
<i>Account Classification Total: Commodity - Commodities</i>		73,250.00
Division Total: 086 - Pool		607,855.00
Division: 087 - CVAC Concession		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	41,805.00
5112	Salaries parttime/temporary	95,000.00
5113	Salaries overtime	500.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
5120	Social security	10,560.00
5122	Workers compensation	7,245.00
5124	Insurance health	7,865.00
5125	Insurance life	134.00
5126	Insurance-dental	518.00
5127	Insurance disability	143.00
5130	Retirement program	3,344.00
<i>Account Classification Total: Personnel - Personnel Services</i>		167,114.00
<u>Contract - Contractual Services</u>		
5233	Credit Card Fee	8,000.00
5247	Maintenance & repair-equipment	12,500.00
5251	Contractual	1,000.00
5261	Professional services	750.00
5271	Licenses/permits	2,000.00
5285	Utilities-electric	57,000.00
5287	Utilities-water	6,000.00
5288	Utilities-sewer	4,500.00
<i>Account Classification Total: Contract - Contractual Services</i>		91,750.00
<u>Commodity - Commodities</u>		
5313	Department supplies	265,000.00
5343	Uniforms	750.00
<i>Account Classification Total: Commodity - Commodities</i>		265,750.00
Division Total: 087 - CVAC Concession		524,614.00
Division: 088 - Central Park - Concession		
<u>Personnel - Personnel Services</u>		
5112	Salaries parttime/temporary	17,000.00
5120	Social security	1,301.00
5122	Workers compensation	782.00
<i>Account Classification Total: Personnel - Personnel Services</i>		19,083.00
<u>Contract - Contractual Services</u>		
5233	Credit Card Fee	750.00
5246	Maintenance & repair-building	1,000.00
5247	Maintenance & repair-equipment	2,500.00
5251	Contractual	975.00
5261	Professional services	1,125.00
5271	Licenses/permits	200.00
<i>Account Classification Total: Contract - Contractual Services</i>		6,550.00
<u>Commodity - Commodities</u>		
5313	Department supplies	18,000.00
5343	Uniforms	250.00
<i>Account Classification Total: Commodity - Commodities</i>		18,250.00
Division Total: 088 - Central Park - Concession		43,883.00
<b>EXPENSES Total</b>		<b>8,215,020.00</b>
Fund REVENUE Total: 119 - Parks sales tax		8,617,811.00
Fund EXPENSE Total: 119 - Parks sales tax		8,215,020.00
Fund Total: 119 - Parks sales tax		402,791.00
Fund: 120 - Capital improvement sales tax		
REVENUES		
Division: 000 - Non departmental		
<u>Muni Tax - Municipal Taxes</u>		
4200	Sales tax	5,422,596.00
<i>Account Classification Total: Muni Tax - Municipal Taxes</i>		5,422,596.00
Division Total: 000 - Non departmental		5,422,596.00



## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
REVENUES Total		5,422,596.00
EXPENSES		
Division: 079 - Capital Projects		
<u>Personnel - Personnel Services</u>		
5111	Salaries regular/full-time	219,977.00
5120	Social security	16,828.00
5122	Workers compensation	3,845.00
5124	Insurance health	19,537.00
5125	Insurance life	505.00
5126	Insurance-dental	1,444.00
5127	Insurance disability	576.00
5130	Retirement program	17,598.00
Account Classification Total: Personnel - Personnel Services		280,310.00
<u>Contract - Contractual Services</u>		
5251	Contractual	110,000.00
5261	Professional services	162,000.00
Account Classification Total: Contract - Contractual Services		272,000.00
<u>Capital - Capital Outlay</u>		
5460	Automobiles & trucks	532,006.00
5470	Improvements building & grounds	299,000.00
5490	Street improvements	3,190,000.00
5495	Storm sewer improvements	40,000.00
5497	Sidewalks improvements	327,000.00
Account Classification Total: Capital - Capital Outlay		4,388,006.00
Division Total: 079 - Capital Projects		4,940,316.00
EXPENSES Total		4,940,316.00
Fund REVENUE	Total: 120 - Capital improvement sales tax	5,422,596.00
Fund EXPENSE	Total: 120 - Capital improvement sales tax	4,940,316.00
Fund Total: 120 - Capital improvement sales tax		482,280.00

Fund: 121 - Public Safety/Prop P

### REVENUES

Division: 000 - Non departmental

#### Muni Tax - Municipal Taxes

4205	Sales Tax - Prop P	2,507,889.00
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Account Classification Total: Muni Tax - Municipal Taxes		2,507,889.00
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#### Intergovt - Intergovernmental

4340	Bullet proof vest grant	7,500.00
4345	Police academy grant	96,200.00
4350	Parkway Grant	268,000.00
4354	Rockwood Grant	128,000.00
4355	Safety town	5,760.00
4361	Police Overtime Grants	22,100.00
4362	FBI Overtime	18,000.00
4370	Fund from seized assets	200.00
4375	Post commission training grant	5,000.00

Account Classification Total: Intergovt - Intergovernmental		550,760.00
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#### License - License and Permits

4490	Misc. other licenses/permits	100.00
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Account Classification Total: License - License and Permits		100.00
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#### Charges - Charges for Services

4540	Police report	8,000.00
4541	Clarkson Valley Police Services	407,107.00
4545	Fingerprinting	100.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
4550	False alarms	15,000.00
<i>Account Classification Total: Charges - Charges for Services</i>		430,207.00
<u><i>Court - Court Fines and Fees</i></u>		
4810	Court fees - Law Enforcement Training	7,500.00
4815	Inmate Security Fee	7,500.00
<i>Account Classification Total: Court - Court Fines and Fees</i>		15,000.00
<u><i>Misc - Miscellaneous</i></u>		
4990	Operating transfers in	8,223,986.00
<i>Account Classification Total: Misc - Miscellaneous</i>		8,223,986.00
Division Total: 000 - Non departmental		11,727,942.00
<b>REVENUES Total</b>		<b>11,727,942.00</b>
<b>EXPENSES</b>		
Division: 041 - Police		
<u><i>Personnel - Personnel Services</i></u>		
5111	Salaries regular/full-time	7,478,067.00
5113	Salaries overtime	100,000.00
5115	Police holiday pay	149,462.00
5199	Personnel Expenditure Budgetary Savings	(74,545.00)
5120	Social security	591,156.00
5122	Workers compensation	268,890.00
5124	Insurance health	903,132.00
5125	Insurance life	17,233.00
5126	Insurance-dental	59,418.00
5127	Insurance disability	19,170.00
5130	Retirement program	618,203.00
<i>Account Classification Total: Personnel - Personnel Services</i>		10,130,186.00
<u><i>Contract - Contractual Services</i></u>		
5221	Data processing	11,935.00
5244	Investigative expenses	2,200.00
5246	Maintenance & repair-building	2,000.00
5247	Maintenance & repair-equipment	7,955.00
5248	Maintenance & repair vehicles	500.00
5249	Memberships & subscriptions	4,470.00
5251	Contractual	460,480.00
5260	Printing & binding	3,800.00
5261	Professional services	12,700.00
5268	Rental equipment	1,700.00
5273	Inmate Security Expense	23,028.00
5277	Training & continuing education	52,660.00
5279	Training post commission	14,000.00
<i>Account Classification Total: Contract - Contractual Services</i>		597,428.00
<u><i>Commodity - Commodities</i></u>		
5312	Crime prevention supplies	14,710.00
5313	Department supplies	144,945.00
5315	Safety town supplies	5,795.00
5321	Investigative supplies	3,200.00
5325	Miscellaneous supplies	2,500.00
5343	Uniforms	72,200.00
5350	Computer equip under \$5,000	395.00
<i>Account Classification Total: Commodity - Commodities</i>		243,745.00
<u><i>Capital - Capital Outlay</i></u>		
5460	Automobiles & trucks	337,983.00
<i>Account Classification Total: Capital - Capital Outlay</i>		337,983.00
Division Total: 041 - Police		11,309,342.00
<b>EXPENSES Total</b>		<b>11,309,342.00</b>

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
Fund REVENUE	Total: 121 - Public Safety/Prop P	11,727,942.00
Fund EXPENSE	Total: 121 - Public Safety/Prop P	11,309,342.00
	Fund Total: 121 - Public Safety/Prop P	418,600.00

### Fund: 420 - COPs 2004 City Hall

#### REVENUES

Division: 000 - Non departmental

##### Misc - Miscellaneous

4990 Operating transfers in 4,200.00

Account Classification Total: Misc - Miscellaneous 4,200.00

Division Total: 000 - Non departmental 4,200.00

REVENUES Total 4,200.00

#### EXPENSES

Division: 036 - Central Services

##### OFU&S - Other finance use and source

5600 Principal payment 1,400,000.00

5601 Interest expense 85,000.00

5602 Trustee/Agent Fees 4,200.00

Account Classification Total: OFU&S - Other finance use and source 1,489,200.00

Division Total: 036 - Central Services 1,489,200.00

EXPENSES Total 1,489,200.00

Fund REVENUE Total: 420 - COPs 2004 City Hall 4,200.00

Fund EXPENSE Total: 420 - COPs 2004 City Hall 1,489,200.00

Fund Total: 420 - COPs 2004 City Hall (1,485,000.00)

### Fund: 422 - COPs 2005 Parks

#### REVENUES

Division: 000 - Non departmental

##### Misc - Miscellaneous

4990 Operating transfers in 2,043,520.00

Account Classification Total: Misc - Miscellaneous 2,043,520.00

Division Total: 000 - Non departmental 2,043,520.00

REVENUES Total 2,043,520.00

#### EXPENSES

Division: 084 - Parks and Recreation

##### OFU&S - Other finance use and source

5600 Principal payment 1,850,000.00

5601 Interest expense 444,626.00

5602 Trustee/Agent Fees 2,500.00

Account Classification Total: OFU&S - Other finance use and source 2,297,126.00

Division Total: 084 - Parks and Recreation 2,297,126.00

EXPENSES Total 2,297,126.00

Fund REVENUE Total: 422 - COPs 2005 Parks 2,043,520.00

Fund EXPENSE Total: 422 - COPs 2005 Parks 2,297,126.00

Fund Total: 422 - COPs 2005 Parks (253,606.00)

### Fund: 424 - 2008 Parks Phase II Certificate

#### REVENUES

Division: 000 - Non departmental

##### Misc - Miscellaneous

4990 Operating transfers in 350,028.00

Account Classification Total: Misc - Miscellaneous 350,028.00

## 2021 APPROVED BUDGET

Account Number	Account Description	2021 City Council Approved
Division Total: 000 - Non departmental		350,028.00
REVENUES Total		350,028.00
EXPENSES		
Division: 079 - Capital Projects		
<u>OFU&amp;S - Other finance use and source</u>		
5600	Principal payment	290,000.00
5601	Interest expense	56,028.00
5602	Trustee/Agent Fees	4,000.00
Account Classification Total: OFU&S - Other finance use and source		350,028.00
Division Total: 079 - Capital Projects		350,028.00
EXPENSES Total		350,028.00
Fund REVENUE	Total: 424 - 2008 Parks Phase II Certificate	350,028.00
Fund EXPENSE	Total: 424 - 2008 Parks Phase II Certificate	350,028.00
Fund Total: 424 - 2008 Parks Phase II Certificate		-
REVENUE GRAND Totals:		48,643,777.00
EXPENSE GRAND Totals:		48,418,456.00
Grand Totals:		225,321.00



## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

**Accountability** - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

**Account Number** - A numerical code identifying revenues and expenditures by fund, department, activity, type and object.

**Accrual Basis** - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**Activity** - One of the tasks, goals, etc. of a departmental program.

**Actual Expenditures** - Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

**Adopted (Approved) Budget** - The funds appropriated by the City Council at the beginning of the year.

**Ad Valorem Tax** - A tax based on the value of property.

**Agency Fund** - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Amended Budget** - Refers to the budget approved by the City Council, as most recently amended.

**Annual Budget** - A budget applicable to a single fiscal year. See **Budget** and **Operating Budget**.

**Appropriation** - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Budget.

**Assessed Valuation** - The value placed on real estate or other property as a basis for levying taxes. The assessed valuation is set by the St. Louis County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

**Asset** - Resources owned or held by a government that have monetary value.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

**Beginning Fund Balance** - A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

**Bond** - A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

**Bonded Debt** - The portion of indebtedness represented by outstanding bonds.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Amendment** - The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

**Budget Calendar** - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating government body.

**Budget Message** - The opening section of the budget which provides City Council and the public with a general summary of the most important aspects of the budget, changes from previous years and the recommendation of the City Administrator.

**Budget Resolution** - The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**Budget Period** - The period for which a budget is proposed or a budget ordinance or resolution is adopted.



## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

**Budgetary Control** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Build America Bonds** - Taxable municipal bonds that carry federal subsidies for the issuer.

**Capital Expenditure** - An expenditure for a good that has an expected life of more than one (1) year and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles.

**Capital Improvement Plan** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**Capital Improvement Sales Tax Trust Fund** - A special revenue fund used to account for the accumulation of resources from the one-half cent capital improvement sales tax, which is used to pay for principal and interest payments on the general obligation bonds (Series 1997) issued for street and sidewalk improvements.

**Capital Outlay** - An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than an agreed amount are not considered capital outlay.

**Capital Projects** - Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

**Capital Projects Fund** - A fund that is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Cash Basis Accounting** - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CDBG** - Community Development Block Grant; a flexible program that provides communities with resources to address a wide range of unique community development needs.

**Certificate Payment Fund** - A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments on the Public Works Facility Certificates of Participation Series 1995.

**Certificates of Participations (COPS)** - Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

**Contingency** - An appropriation of funds to cover unforeseen events that occur during the Fiscal Year, such as flood emergencies, extraordinary snowstorms, pandemics, etc. (also used to meet revenue shortfalls). Funds are transferred to other budgetary accounts as authorized by City Council.

**Contractual Services** - An expenditure for services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, legal services, insurance, maintenance agreements, and consulting services.

**Chesterfield Valley Tax Increment Financing Fund (Chesterfield Valley TIF Fund)** - A capital projects fund used to account for all revenues and expenditures related to redevelopment in Chesterfield Valley.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Limit** - The maximum amount of outstanding gross or net debt legally permitted.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Fund** - A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments, specifically bond issues.

**Deferred Revenue** - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

**Department** - A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance** - A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order or a contract for goods and services.

**Enterprise Fund** - A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

**Expendable Trust Fund** - A trust fund whose resources, including both principal and earnings, may be expended. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

**Expenditure** - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

**Fiduciary Fund** - Fiduciary Fund means those trust and agency funds used to account.

**Fiscal Period** - Any period at the end of which a government determines its financial position and the results of its operations.

**Fiscal Year** - The twelve month period on which the city operates its financial affairs. The City of Chesterfield's fiscal year is January 1 through December 31.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Franchise** - A special privilege granted by a government permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Franchise Fees** - A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

**Fringe Benefits** - Fringe benefits include the City's contribution to Social Security, Medicare, workers compensation, health insurance, life insurance, disability insurance, and the City's retirement 401(a) plan.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other assets together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions or limitations.

**Fund Balance** - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

**General Fund** - A fund used to account for all financial resources, except those required to be accounted for in another fund. The operating fund of the City.

**General Obligation Bonds** - Debt backed by the full faith and credit of a jurisdiction. General obligation bonds are payable from ad valorem property taxes and other general revenues.

**Generally Accepted Accounting Principles** - Uniform minimum standards and guidelines for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles. They govern the form and content of the financial statements of an entity. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**GFOA** - Government Finance Officers Association of the United States and Canada; an association to enhance and promote the professional management of governments for public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

**Goals** - A measurable statement of desired conditions to be maintained or achieved.

**Governmental Accounting Standards Board (GASB)** - A board that establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guides and educates the public, including issuers, auditors, and users of those financial reports - setting body for government entities.

**Governmental Fund Type** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except those accounted for in proprietary funds and fiduciary funds.

## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

**Grant** - A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**Intergovernmental Revenues** - Revenues from other governments, primarily federal, state and county grants but also includes payments from other taxing jurisdictions.

**Investments** - Most commonly, securities held for the production of revenues in the form of interest. The term does not include fixed assets used in government operations.

**Levy** - The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities** - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Line Item** - An individual expenditure category listing in the budget (salary, supplies, etc.). A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, division, and department.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Millage Rate** - The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

**Modified Accrual Basis Accounting** - A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred. The basis of accounting adapted to the governmental fund type.

**Municipal** - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

**Notes Payable** - In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

**Objectives** - Unambiguous statements of performance intentions expressed in measurable terms.

**Operating Budget** - The portion of the budget pertaining to daily operations that provide basic government services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay. This is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

**Operating Expenditures** - The annual budget which provides a financial plan for the operation of government and the provision of services for the year. Excluded from the operating expenses are capital equipment and capital projects which are determined by a separate but interrelated process.

**Ordinance** - A formal legislative enactment by the governing board of a municipality.

**Other Financing Sources** - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets.

**Parks Sales Tax Fund** - A special revenue fund used to account for the accumulation of resources from the one-half cent parks sales tax passed in 2004 and effective April 2005. All parks and recreation activity is tracked in this fund.

**Park Construction Fund** - A capital projects fund used to pay for the acquisition of land for parks and capital improvements to parks funded with the Parks General Obligation Bond Issue Series 1995.

**Per Capita** - By or for each person.

**Performance Indicators** - Special quantitative and qualitative measure of work performed as an objective of a department.

## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

**Performance Measure** - An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are:

*Effectiveness* - The degree to which performance objectives are being achieved.

*Efficiency* - The relationship between work performed and the resources required to perform it. Typically presented as unit cost.

*Workload* - A quantity of work performed.

**Personal Property** - Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

**Personnel Services** - All costs associated with employee compensation. For example: salaries, pension, health insurance.

**Police Officer Standards and Training (P.O.S.T.)** - An academy that provides citizens with ethical, physically and psychologically competent, well educated, professionally trained, career oriented, motivated peace officers who are sensitive to the needs of the public.

**Policy** - A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

**PRACAC** - Parks, Recreation & Arts Citizens Advisory Committee; a committee to assist in the development and implementation of a comprehensive parks and recreation program.

**Program** - A budgetary unit which encompasses specific and distinguishable lines of work that delivers a service or accomplishes a task and whose costs can be isolated and identified. For example: Police Administration, Street and Sewer Maintenance, Central Services.

**Proposed Budget** - The recommended City budget submitted by the City Administrator to the City Council.

**Propositions R&S** - Propositions placed on the November 1996 ballot for the passage of a one-half percent capital improvements sales tax and the passage of \$29,350,000 general obligation bonds for street (road) and sidewalk improvements.

**Proprietary Funds** - Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

**Public Hearing** - A public hearing is a specifically designated time, place, and opportunity for citizens,, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

**Public Works Facility Construction Fund** - A capital projects fund used to account for the construction of a Public Works Facility funded with Public Works Facility Certificates of Participation Series 1995.

**R&S Construction Fund** - A capital projects fund used to account for the capital improvements to streets and sidewalks funded under Propositions R&S.

**Real Property** - Land, buildings, permanent fixtures, and improvements.

**Refunding** - Refund or refinance of debt for a variety of reasons, most frequently to take advantage of more favorable interest rates. In other cases, debt is refinanced to change the structure of debt service payments or to escape unfavorable bond covenants. Two types of refunding are:

*Advanced Refunding* - Refunding by taking proceeds of new debt and placing them in an escrow account that is subsequently used: to meet periodic principal and interest payments until call date or maturity; to pay the call premium (if redemption is at call date); and to redeem debt at call date or maturity. The City did advance refunding on the 1995 Parks bond issue in 1998 to take advantage of the low interest rates and saved nearly \$800,000 over the life of the original debt. The City did advance refunding on the 2014 Parks bond issue in 2020 to restructure the debt service payments and take advantage of the low interest rates and saved over \$700,000 over the life of the original debt. This refunding result in "bond defeasance."

*Current Refunding* - Refunding by paying off bondholders directly with proceeds of refunding debt. The situation may occur when refinancing takes place after the call date or at the debt's maturity. The City did current refunding on Certificates of Participation for the construction of the Public Works Facility in 2002 and realized over \$240,000 in savings.

## GLOSSARY AND ACRONYMS OF BUDGETARY AND FINANCIAL TERMINOLOGY

**Reporting Entity** - The oversight unit and all of its component units, if any, that are combined in the comprehensive annual financial report and general purpose financial statements.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings** - A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**Reserve** - An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

**Revenue** - Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants. This inflow of assets is usually in the form of cash.

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

**Sinking Fund** - A reserve fund accumulated over a period of time for retirement of a debt.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of special revenue funds when legally mandated.

**Statute** - A written law enacted by a duly organized and constituted legislative body.

**Tax Increment Financing** - Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area. A tool which has been used for community improvement projects.

**Taxes** - Compulsory charges levied by a government to finance services performed for the common benefit.

**Third Class City** - All cities and towns in the State of Missouri containing three thousand or more inhabitants, not having adopted its own charter form of government.

**Transfer** - A transfer is a movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

**Trust Fund** - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**Unit of Local Government** - Unit of local government, "unit", or "local government" means a municipality, county consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education.

**User Charge** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Working Capital** - A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

**Work Order** - A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used.